SOME ASPECTS CONCERNING COMPLIANCE IN DEFENSE

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SOME ASPECTS CONCERNING COMPLIANCE IN DEFENSE

by

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for

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PREFACE

This paper is the result of a request to obtain information concerning the methods used by the Department of Defense to insure compliance with its directives. It was not intended that the subject be covered comprehensively. Consequently there are some areas which have been omitted or treated very lightly. The following paper is largely in the nature of a report of information gleaned from discussions with officials in the Office of the Secretary of Defense, to whom the author extends his appreciation for their wholehearted cooperation and objective evaluation of a controversial matter.

Since the paper is based mainly on interviews, and since referenced material is included in the appendices, no bibliography is included.

W. J. M., Jr.

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CHAPTER I

INTRODUCTION

Effective operations in any successful enterprise involve two basic actions: (1) the formulation and issuance by top management of policies and directives which govern operations, and (2) compliance with those policies and directives by subordinate groups or individuals. However, since there is great variation in interpretation and degree of compliance among humans, it is almost invariably necessary, as a corollary action, to institute some system for insuring that appropriate compliance is in fact being achieved. The purpose of this paper is to examine this area in the Department of Defense in relation to policies and directives issued by that department to the three military services.

To provide proper background for such a study, some knowledge of the development of the unification machinery is basic to understanding of the problem. Accordingly, the legal background together with the growth processes of the Department of Defense are briefly traced in chapter II.

The actions of the military departments are governed by a series of policy determinations, among which are:

(1) the Constitution;

(2) Acts of Congress;

(3) National Security Council Statements;

(4) Executive Orders;

(5) overall regulatory instructions of such governmental agencies as the General Accounting Office, Bureau of the Budget, Office of Defense Mobilization, other executive departments, and the Civil Service Commission; and

(6) Department of Defense Directives, Instructions and Memoranda.

Both by precedent of the first Secretary of Defense and by intent of Congress, the Office of the Secretary of Defense has intentionally remained small in comparison with the remainder of the military establishment, and no attempt has been made, or should be made, to build an organization which would reissue, interpret in detail, or formally implement the vast majority of requirements of superior authorities in the Defense Directives System. On the other hand, military departments are responsible to the Secretary of Defense for compliance with any requirements which may govern their activities.

As a general rule, therefore, the Secretary of Defense issues his own directives, instructions, and memoranda:

(1) when it is necessary to establish his own policies for governing and operating the Department of Defense;

(2) when governing requirements of superior authorities are insufficiently detailed or clear;

(3) when coordination of the three military departments

is necessary, either for relationships with outside agencies or for standardization of systems and procedures; and

(4) when it is necessary to interpret intent.

(Refer to Department of Defense Directive 5025.1 in Appendix II for details of the directives system.)

Compliance with directives in the Department of Defense is usually determined by use of one or more of three fundamental systems:

(1) The reporting system.

(2) The audit and inspection system.

(3) Budgetary and fiscal review and controls.

Each of these will be treated individually in chapters III, IV and V.

Any examination of systems for obtaining compliance would be incomplete without discussing some of the problems which create the need for such systems. On the other hand, so many factors operate to impede compliance that the proportions of this paper would fall far short of covering the subject in its entirety. The reasons behind inadequacies and lack of efficiency in various areas of the armed forces are the subject of recurring reports of investigative committees and groups. For comprehensive information of this sort, the reader should refer to the findings of such panels as the Flanders Committee, the Cooper Committee and the Hoover Commission. Points covered in Chapter VI of this

paper are those which were encountered in discussion of the day-to-day compliance problems of personnel in the Office of the Secretary of Defense.

Although this paper is approached from the viewpoint of the Department of Defense as a whole, consideration has been given to the fact that its content is directed toward comptrollership personnel. It will be noted, therefore, that discussions center mainly about directives emanating from the Assistant Secretary of Defense (Comptroller) and the problems of that office in obtaining compliance.

To facilitate reading and to shorten the overall length of this paper, the following abbreviations are used whenever appropriate:

DOD	Department of Defense
Sec Def	Secretary of Defense
OSD	Office of the Secretary of Defense
ASD	Assistant Secretary of Defense
OASD	Office of the Assistant Secretary of Defense
PRSD	Progress Reports and Statistics Division
EISED	Economic and International Security Estimates Division
(M&P)	(Manpower and Personnel)
(S&L)	(Supplies and Logistics)
(P&I)	(Properties and Installations)
Title IV	Title IV of the National Security Act Amendments of 1949
Cooper Committee	Advisory Committee on Fiscal Organization and Procedures, OSD
Flanders Committee	Preparedness Subcommittee #3, Committee on Armed Services, U.S. Senate, 83rd Congress
Hoover Commission	Commission on Organization of the Executive Branch of the Government

CHAPTER II

BACKGROUND

The Department of Defense was created and organized as a result of the National Security Act of 1947, as amended by the National Security Act Amendments of 1949 and Reorganization Plan No. 6 of 1953. Its purpose was

> . . . to provide for the future security of the United States through the establishment of integrated policies and procedures for the departments, agencies, and functions of the Government relating to the national security . . . . It was the intent of the Congress to provide three military departments, separately administered, for the operation and administration of the Army, the Navy. . . and the Air Force, with their assigned combat and service components; to provide for their authorative coordination and unified direction under civilian control of the Secretary of Defense, but not to merge them; to provide for the effective strategic direction of the armed forces and for their operation under unified control and for their integration into an efficient team of land, naval, and air forces . . . .[1]

The Secretary of Defense, as the principal assistant to the President for *all matters relating to the Department of Defense*, now exercises *direction*, *authority*, *and control* over all elements of the three subordinate military departments. How these powers were developed is one of the basic influences on the degree and manner of compliance demonstrated by military services in several important areas of endeavor.

One of the biggest historical issues connected with military departments has been the question of whether the civilian secretary really exercised control over the military service or

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[1] Office of the Director of Administrative Services, Office of the Secretary of Defense, *Brief of the Organization and Functions, Office of the Secretary of Defense* (Washington, D. C. Department of Defense, May 1954), p. 1.

CHAPTER II

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The Secretary of Defense, as the principal assistant to the President for all matters relating to the Department of Defense, exercises direction, authority, and control over all elements of the three subordinate military departments. The budgetary process is one of the basic instruments in the control and management of expenditures represented by military programs in support of current areas of endeavor.

One of the biggest historical issues concerning such military departments has been the question of whether the Secretary should exercise control over the military services or whether he was screened from an organization which reported to him only through a military chief of staff. Even in the Navy, where for many years there has been a customer-buyer relationship between operating forces under the Chief of Naval Operations and the bureaus and offices under the civilian secretaries, the Secretary has often been unable to grasp control of the service through lack of any real control over the means by which the Navy grew and operated. Prior to 1945, no service secretary could exercise effective control since he had little real voice in the seeking or distribution of appropriated funds. Accordingly, when James Forrestal became the first Secretary of Defense, he was armed with the first step in establishing actual civilian control over the military services, that of coordinating the budgets submitted to Congress. Subsequent secretaries have found comptrollership functions, including control of funds and development of statistics, to be of increasing importance to their effective administration of the Department of Defense. Robert A. Lovett (former Secretary of Defense) recently stated the following in hearings before a Subcommittee of the Senate Committee on Armed Services:

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[1] Office of the [illegible], Office of the Secretary of Defense, [illegible] of the Department of Defense (Washington, D.C.: Department of Defense, May 1959), p. 1.

> In the first place, I do not believe a Secretary of Defense or the Secretary of any other department of the executive agencies can operate successfully without facts. The only way that I know of that he can get facts in the military establishments is through some sort of comptroller function, because his direction, authority, and control must be exercised largely, in my opinion, in that field.
>
> . . . .
>
> I think that the Secretary of Defense has a special necessity for the establishment of facts which he can rely on -

> that is, almost "audited facts." He cannot operate successfully without them, and it is an even greater need, I think, in the case of the military departments and their secretaries. He cannot operate unless he knows where he stands today - he does not know what he can do and he does not know what he needs unless he knows what his position is today.
>
> I emphasize this because inventory, in my opinion, is at the base of successful operation of the military departments and knowledge of inventory, knowledge of what you have, is a prime requisite. Based on that, you can then expand it into what is needed in a variety of circumstances.
>
> . . . .
>
> He must have an inventory. The only way that I know of that he can get that and have it adequately expressed is by a combination of physical inventory and financial statements; that is, a dollar price tag on many of the items.[2]

It is not intended to cover the complete history of development of control by the Secretary of Defense over the military departments. However, it should be noted that the extension of such control was a gradual process. As a result of the National Security Act of 1947, the National Military Establishment was established under a Secretary of Defense whose control was limited (except for budget control) to general direction and coordination of the activities of the military departments; Secretaries of the three services were permitted direct access to the President and Congress and could appeal questions over the head of the Secretary of Defense. Furthermore, the Secretary of Defense had an immediate staff limited to three special assistants with no legislatively defined authority to exercise policy control or to institute measures to insure compliance with his directives. Such a

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[2] Hearings before the Preparedness Subcommittee No. 3 of the Committee on Armed Services, U. S. Senate, 83rd Congress, November 2, 3, 4, 1953 (U. S. Government Printing Office, Washington: 1954); p. 25.

climate invited open disagreement between the Secretary of Defense and the three services, and -- in general -- compliance with Sec Def goals and policies was placed on a basis of such cooperation as the Secretary of Defense with his very small staff could induce by persuasion. Partly as a result of these circumstances the National Security Act Amendments of 1949 were passed by Congress to extend the authority of the Secretary of Defense to authoritative direction, control, and coordination of the three services and to more fully subordinate the service secretaries and military chiefs to his authority. In addition, a Deputy Secretary of Defense was established to provide greater assistance to and coordination of the efforts of the Secretary of Defense, and the three special assistants were changed to Assistant Secretaries of Defense with assigned areas of authority and responsibility over policies affecting the three services. The responsibilities of the ASD (Comptroller) were legislatively defined in Title IV of the act. Reorganization Plan No. 6 of 1953 further strengthened the hand of the Secretary of Defense by changing various boards and offices to assistant secretaries of defense and by building up the status of the Chairman of the Joint Chiefs of Staff. It might be added that these changes also increased the compliance problems of the Secretary of Defense and the three services due to the increasing degree of central direction, complexity of control, reporting requirements, and interrelationships between the ten assistant secretaries and the military departments.

From the beginning of the unification venture, one of the basic philosophies was that the most important element of direction and coordination of the services was the control of funds appropriated by Congress. Under the National Security Act of 1947, the Secretary of Defense was given express authority to coordinate military budgets, but possibly due to the appeal powers of the military secretaries this control of funds lacked the decisive strength necessary to provide the substance of unification which Congress had intended. Title IV of the 1949 amendments, however, introduced mandatory adherence to the concept of performance budgeting and the possibility of attaining much more effective compliance by the services with the requirements of Sec Def, the President, and Congress. The Budget and Accounting Procedures Act of 1950 further developed the control of funds spent by government agencies, and the comptrollership concept has now, in fact as well as theory, developed into a principal means of insuring that the military services are complying with directives issued or passed on from higher authority by the Secretary of Defense.

CHAPTER III

THE REPORTING SYSTEM

Perhaps the most formal means of insuring compliance is to provide for submission of reports to requiring authorities. The Department of Defense has established a reports control system to monitor the licensing, review, and submission of all OSD reporting requirements except for a few minor one-time types requested by individual memoranda. This system is operated by the Reports and Control Standards Section, Office of Progress Reports and Statistics, in OASD (Comptroller) and presently involves four persons for the entire OSD.

Issuance of DOD Directives is controlled through the Administrative Secretary to Sec Def.[1] In the case of any directive which requires a report, PRSD is requested to check the requirement for the report and assign appropriate reports control symbols. Memoranda issued by Assistant Secretaries of Defense outside the directives system may request a one-time minor report without prior licensing. In cases where reporting requirements are issued without obtaining proper control symbols, the individual services usually catch the omission and, by agreement, inform the OSD reports control office -- partially as a check to insure that the requirement is properly authorized and partially to determine necessity for compliance. Most stray reports are thus eliminated.

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[1] See Appendix II, Department of Defense Directive 5025.1

Upon being requested to license a report, the Reports and Control Standards Section conducts a review in the following steps:

(1) Determine that there is no unnecessary duplication with other reports or that data is not otherwise available.

(2) Determine why information of this type is needed.

(3) Determine whether and why all information is needed.

(4) Determine why the stipulated frequency of reporting is required.

(5) Check to see that instructions coincide with the form or format.

(6) Accomplish any changes brought about by discussion with the originator (clarity, definition, due date, etc.).

(7) Check on the economy of this or alternate reporting methods.

(8) See whether other offices need to coordinate data into the reporting requirement under study.[2]

No DOD Instruction presently exists covering reports and forms control. However, each quarter ASD (Comptroller) issues a memorandum to interested parties giving procedures for licensing new reports and forms and for discontinuing those for which a requirement has lapsed.[3] This memorandum indexes all approved

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[2] See Appendix II, Department of Defense Instruction 4000.14, Paragraph I.

[3] See Appendix III, Index of Approved Office of the Secretary of Defense Reporting Requirements, dated 8 April 1955.

reports and forms, indicating frequency of submission; whether submitted by letter, form, or format; and reports canceled.

An annual inventory and review is executed by PRSD on all DOD reports, forms, and directives to cull out lapsed requirements, to determine new requirements, or to find possibilities for coordination. However, frequent reappraisals are conducted in specific areas, and the greatest amount of appraisal is accomplished in day-to-day business among the various offices of Sec Def and among reports and forms control offices of the military departments. An example of such appraisal exists at present in an ad hoc committee set up by the office of ASD (Supplies and Logistics) to determine reporting requirements which satisfy their needs. This involves representatives from reports control offices of both DOD and the military services as well as personnel involved in supplies and logistics. Such devices insure good reports control and tend to eliminate deadwood.

The control philosophy employed by PRSD is that reports and forms should be minimized and requirements should not be issued to the services until other sources of information are exhausted. Several examples of this philosophy are of interest:

(1) The burden of one-time reports is minimized in many cases by preliminary coordination with military departments to ascertain information which is readily available and means for obtaining whatever is required. By working together before a reporting

requirement is issued, interested personnel become acquainted with objectives, and requiring authorities do not issue demands which are impossible, too costly, or overly inconvenient to comply with.

(2) Various OSD offices may ask for information already available in other forms through PRSD. For instance, the recent National Reserve Plan submitted to Congress by ASD (Manpower and Personnel) carried fifty-three tables of personnel and budget information. Of these, thirty-seven were already available in PRSD, two in the budget estimates office, and only fourteen required joint preparation, thus relieving the services of additional burdens of reporting.

(3) If information desired is available at service headquarters, delays and printing expenses may be avoided by prescribing formats instead of specific forms. Formats instead of forms may also be prescribed in cases where OSD requires only part of the information presently submitted to service headquarters on their own forms. This eliminates much form-changing and overlapping.

(4) Reports may be required on a one-time or short-term basis, then terminated. However, prospects for future needs of the same information may still exist

at irregular intervals. In such cases, the services are directed to continue to maintain records sufficient to provide required data in the future at such times as may be requested.

(5) Attempts are made to coordinate the needs of military departments with those of the Department of Defense. This includes coordination of reporting due dates.

By such means the problems of Sec Def in obtaining information and the problems of military departments in complying are considerably eased.

Under a well-developed and executed reporting system, there is usually enough preliminary coordination and planning to avoid a great proportion of defaults due to lack of understanding or difference in interpretation, especially considering the fact that military department headquarters are within a few hundred feet of OSD so that telephones and personal contacts can easily be made to clear up gray areas. Consequently, it appears that the problem of compliance with reporting requirements is not one of compliance per se; rather it becomes a problem of timeliness and accuracy of reporting. In this respect again the telephone and adjacent office locations enable OSD to obtain fresh information in a very short time if needed in a hurry.

The reports control system does not cover budget or fiscal reporting. The reason given is that budget and control information are unique in that they are closely controlled in their own

right and therefore require essentially no outside control or coordination of criteria by reports control personnel. There is some difference of opinion on this point within the Defense Comptroller's office, however, and there are some who favor a coalition of fiscal and statistical reporting. It seems apparent that statistical reporting implies something different to these people than to those who favor the present system. As the system now stands, fiscal reporting already carries with it much of the pertinent statistical data which combines with or explains the dollar figures. On the other hand, the statistical information obtained by PRSD is frequently such that it cannot readily be expressed in dollars or gives a false impression to dollar figures unless examined as a set of separate facts. In any event, little duplication could be found in the present system and it appears that budgetary and fiscal operations might be further delayed by incorporation into the reports control apparatus.

To simplify compliance with Congressional requirements PRSD publishes, standardizes, and coordinates an annual list of reports required of DOD and the services by Congressional committees. These reports in many cases are incorporated into the Defense Directives System, and the Department of Defense has succeeded in legalizing this program through formal adoption by the Congress.

One important problem which arises in the reporting field is brought about by the centralization of authority in OSD. For

instance, Section 410 of Title IV provides for maintenance of property records in the military departments on a quantitative and monetary basis. Since the appointment of ASD (Properties and Installations) there have developed new requirements for reporting voluminous property data to his office.[4] Such circumstances emphasize the point that reporting requirements may be in danger of becoming overly rigid or too voluminous for the level at which reported. Personnel in OSD must constantly keep in mind that the services have different missions and that requirements cannot always be fully standardized without impeding operations. They must recognize that the military departments are operators whose requirements must in large part be determined by themselves. Sec Def may prescribe broad patterns but should leave the services essentially autonomous as prescribed by law.

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[4] See Appendix II, Department of Defense Instruction 4165.14.

CHAPTER IV

THE AUDIT AND INSPECTION SYSTEM

In the previous chapter compliance was viewed in terms of reports which offer a ready means of providing facts and data from records available or from surveys made for a purpose. Audits and inspections, on the other hand, may involve administration, procedures, systems, organization, finance, and any other area which may happen to fall within their purview. In addition, audits may be used to validate reporting. It is not surprising, therefore, that audit has been termed the natural policing function to determine compliance.

Under the provisions of the National Security Act, Amendments of 1949 (Title IV), ASD (Comptroller) was assigned the following function:

> Sec. 401 . . . the Comptroller shall . . . establish and supervise the execution of . . . principles, policies, and procedures to be followed in connection with organizational and administrative matters relating to . . . internal audit.[1]

Development of this function was rather limited in the first four years under the 1949 law. However, with the investigations of the Flanders Committee in 1953 and the Cooper Committee in 1954 have come greater attention to the audit field, and it is probable that a positive program will be inaugurated during 1955. At present no formally expressed audit policy exists in the Defense Directives System; however, a "Preliminary Statement" on Department of Defense audit policies[1a] was issued by ASD (Comptroller) in January 1955

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[1] Excerpt from Public Law 216, 81st Congress (National Security Act, Amendments of 1949, Title IV).

[1a] See Appendix III.

which, with minor changes, will probably be formalized in the near future. This policy does not provide for a single master audit agency reporting to the Secretary of Defense, but instead requires that internal audit (including contract audit) be established as a function reporting to the Assistant Secretary for Financial Management in each military department. Internal audit as conceived in this statement follows quite closely along conventional business lines. Audit activities would be prohibited in individual commands except for administrative examinations and "trouble shooters" for handling matters closely connected with day-to-day operations and housekeeping. Service Secretaries would be required to report the results of their audits to the Secretary of Defense through his Comptroller. Inspections of the type normally carried on by inspectors general would not be covered and would remain matters of internal service concern.

Already in operation is an annual reporting system summarizing the audit operations of the military departments. This report furnishes ASD (Comptroller) with information concerning time expended, work accomplished, workload, and audit results within each service, and is intended as an aid in planning and coordinating the DOD audit effort.[2] In addition, audit requirements may be stipulated as a provision of certain directives such as those concerning appropriation limitations, imprest funds, and project orders.[3]

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[2] See Appendix II, Department of Defense Instruction 7600.1.

[3] See Appendix II, Department of Defense Instruction 7200.2 (Paragraph IX); Department of Defense Directive 7280.1 (Paragraph VI.B); and Department of Defense Directive 7220.1 (Paragraph XIV).

It should not be overlooked, however, that an active informal audit of sorts is continuously carried on by ASD (Comptroller) through investigations incident to budget and fiscal controls.[4] Another factor is that the Defense Comptroller, while limiting himself to audit policy rather than the actual mechanics of audit, exercises a form of audit control through approval of accounting, budget, and fiscal procedures promulgated by the military secretaries.[5] Compliance with proper procedures is subsequently determined by means of reports, controls, special audits and field inspections by OASD (Comptroller) personnel when the necessity arises, and by occasional spot checks. During the extended period of implementation of Title IV there is particularly close examination of systems and procedures to determine areas of compliance and non-compliance and to improve individual methods of achieving the aims of the act. Since the intent of Congress was to keep the services autonomous within the Department of Defense, the role of the Defense Comptroller as an audit policy-maker and coordinator rather than operating auditor appears consistent with the recent shift of the General Accounting Office out of the field of detailed audits of government activities.

Future developments appear to involve standardization of practices among the military departments and building their audit

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[4] See Chapter V.

[5] See Appendix II, Department of Defense Instruction 7200.2 (Paragraph VII); Department of Defense Instruction 7210.1 (Paragraph VII); and Department of Defense Directive 7220.1 (Paragraph XVI).

staffs to a point where audits can be executed with reasonable frequency and completeness. Another development should be further coordination of audits and inspections within services so that overlapping, interference with operations, and resultant confusions are reduced to a minimum. At the present time these functions only partially meet standards of satisfactory performance, and determinations of compliance through audit can therefore assume only partial reliability.

CHAPTER V

BUDGETARY AND FISCAL REVIEW AND CONTROL

The degree of control exercised by the Secretary of Defense or of a military department was emphasized in Chapter II because the necessity for control implies a lack of conformity or compliance by subordinates with standards of performance which are acceptable to the civilian secretaries, the Congress, and the taxpaying public. Whether it be a matter of misinterpretation, a reluctance to conform or comply, or outright non-compliance through neglect or design, review and control functions are a primary day-to-day means of discovering and correcting malpractices in the military services. However, in an organization of the dimensions of the Department of Defense, a large amount of the control process must be delegated to the services. The Defense Comptroller exercises only general controls and is interested in fiscal reporting consistent with the extent of control which he can reasonably exercise. Most of these controls are reflected through appropriate use of apportionment, justification, and fiscal accounting reports.

The primary review, control, and interpretive functions are centered in the Budget Division, the Economic and International Security Estimates Division and, to some extent, in the Progress Reports and Statistics Division of the ASD (Comptroller). The major reports used for these purposes are listed as follows:

(1) Standard Form 131 and 131-A (Apportionment Schedule),

submitted as required by service comptrollers through ASD (Comptroller) to the Bureau of the Budget.[1]

(2) Standard Form 132 and 132-A (Reapportionment Schedule), submitted as required through the same channels as S.F. 131.[2]

(3) Standard Form 133 (Report on Status of Appropriation Accounts), submitted monthly through the same channels as S.F. 131.[3]

(4) Standard Forms 3a (Green Sheets, containing analysis of obligations by activity and object under each appropriation), together with supporting documents such as Summary Distribution of Personal Services, submitted by service comptrollers through ASD (Comptroller) to the Bureau of the Budget with each budget justification. (Green Sheets themselves are little used; primary interest centers in supporting documents.)[4]

(5) Justification Books, submitted by service comptrollers through ASD (Comptroller) to the Bureau of the Budget with Green Sheets, and to Congress with the President's budget request.

(6) DD Form 690 (Analysis of Appropriation Status by

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[1] See Appendix I.

[2] _Ibid_.

[3] _Ibid_.

[4] _Ibid_.

Activity and/or Project), submitted monthly by service comptrollers to ASD (Comptroller).[5]

(7) DD Form 736 and 736-1 (Monthly Report on Status of Funds by Budget Category), covering funds available for obligation and funds available for expenditure, submitted by service comptrollers to ASD (Comptroller).[6]

To utilize the reports listed above, EISED develops a set of tables covering a great variety of fiscal information but broadly grouped into summary tables as follows:

(1) EISED 245 (Schedule of Apportionments and Reserves, by Appropriation Title).[7]

(2) EISED 247 (Obligations and Obligation Authority of Current General Appropriations, by Appropriation Title).[8]

(3) EISED 248 (Monthly Expenditures and Expenditure Availability, by Appropriation Title).[9]

(4) EISED 250 (Status of Funds by Budget Category).[10]

A brief discussion of the use of the above listed tables and reports is presented in subsequent paragraphs.

Review of the Budget. The submission and review of the Green Sheets and Justification Books in support of appropriations requests is a major initial check point for compliance with laws,

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[5] See Appendix II, Department of Defense Directive 7250.3 (Attachment).

[6] See Appendix II, Department of Defense Instruction 7250.4 (Attachments 1 and 2).

[7] See Appendix I, EISED Tables.

[8] Ibid.

[9] Ibid.

[10] Ibid.

regulations, and policy determinations. Conformance to guidelines and the direction of national effort can be ascertained and adjusted to bring about the most appropriate degree of balance in military potential.

The review process is the subject of extensive dissertations and official documents which need not be repeated here.[11] It is sufficient to say that budget reviews and controls are a major means of insuring military compliance with civilian aims and of insuring that military programs coincide with the means to finance them.

EISED 245. One of the principal budgetary controls is EISED 245 (Schedule of Apportionments and Reserves, by Appropriation Title), based on figures from Standard Forms 131 and 132. If figures in S.F. 131 or 132 are inconsistent with approved budget justifications and programs submitted to Congress, investigation is indicated to determine the reason (such as change in program composition due to new developments or changing circumstances). Such cases may result in either partial or complete rehearings of the revised budget plans by the Defense Comptroller and/or the Bureau of the Budget. On the other hand, investigations may be limited to informal conferences, depending upon the magnitude of questions arising.

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[11] For development of the review process, the reader may refer to:

Mosher, Frederick C. Program Budgeting: Theory and Practice (New York: American Book-Stratford Press, Inc., 1954).

Smithies, Arthur. The Budget Process in the United States (New York: McGraw-Hill, 1955).

EISED 247. Probably the most important fiscal control is exercised through the use of EISED 247 (Obligations and Obligation Authority of Current General Appropriations, by Appropriation Title). This table is based upon information submitted in Standard Form 133. As a control, it is checked against DD Form 690 to determine whether there is agreement between obligations of appropriations in total and the various activities or projects conducted under these appropriations. For example, a recent comparison developed a $600 million imbalance in Army accounts supporting S.F. 133 and DD 690. To find the causes and malpractices which brought about this situation eventually required hundreds of telephone conversations and investigations into Army procedures, organizations, and interpretations in order to bring about agreement. It may be noted here that such policing is mandatory to bring about compliance or conformance, but that it may not always be feasible to go to such great lengths in areas where the cost in time and personnel efforts would exceed the benefit. Policing, therefore, is accomplished only if it appears that conformance would be desirable, and not with a view to achieving perfection.

The figures available in S.F. 133 and DD 690 will also indicate the degree to which programs estimated in annual budgets are being executed. Large demands of time and effort are involved in the investigation of variances and the suggestion of corrective actions.

EISED 248. EISED 248 (Monthly Expenditures and Expenditure Availability, by Appropriation Title), also based on information from S.F. 133, is a control table from which the Defense Comptroller can determine adherence to budget expenditure estimates. If imbalances occur between programs and expenditures, the Defense Comptroller invites the attention of the secretaries of the military departments or the Secretary of Defense to the problem, and may suggest possible courses of action or lines of correction. If circumstances warrant, the Defense Comptroller may conduct an investigation into causes and remedial action for purposes of recommending solutions to officials in the operational chain of authority. EISED 248 and its subsidiaries are also used for purposes of reconciling Department of Defense and Treasury Department expenditures accounts in order that the Treasury Department may provide appropriate debt funding and cash reserves for disbursement.

EISED 250. Another device of great importance in fiscal control is EISED 250 (Status of Funds by Budget Category), which is compiled from DD Forms 736 and 736-1. Through this control device, functions of the services are broken down into categories which lend themselves to comparison of similar activities and development of total defense costs in related fields. For instance, transportation costs in the Army may be compared with costs in the Navy, and the total expenditure for Department of

Defense transportation can be accumulated. Comparisons can be made concerning combat vehicles, direct and indirect costs of research and development, public works efforts, and relative emphasis between major procurement and operations, to mention a few. A further development of the budget category mechanism is the gradual standardization of military appropriation titles and the accounting systems set up under them. Budget category breakdowns will probably also bring about standardized accounting symbols within and among the military departments, thus facilitating the development of budgets, comparison of costs, and control of similar activities or projects.

Review of Apportionments and Reapportionments. A good example of controls which may be exercised in the review of apportionments is the Standard Form 132A which covers apportionments for certain types of project work. Upon submission, these forms are accompanied by "Footnotes," supporting data which provides the justification for the item requested. By use of this form and its attachments, approving authorities can check (1) agreement of related accounts; (2) legal basis for the expenditure and for the project; (3) comparison of total amounts requested for the project and total funds available; (4) the current estimate of cost for the project; and (5) the effect of apportionment transfers. A comparison can also be made with form DD 690 (Analysis of Appropriation Status by Activity and/or Project) to determine

whether or not the project requested is in conformance with the remainder of the program for the installation. Not all of these are habitually checked at the Department of Defense level, since their primary interest is in the status of obligations and expenditures, and the military departments can usually be depended upon to take care of many of these control checks themselves. On the other hand, it may happen that a reapportionment request will be of such significance or will represent such an alteration of previous plans that a complete hearing and rejustification will be required at the Department of Defense and/or Bureau of the Budget level.

Several other controls of lesser importance are used for checks on reimbursements, MDAP funds, the workings of stock funds and industrial funds, and relative costs between fiscal years, to mention a few.[12] From all such controls, useful information can be extracted from figures which on the surface may seem perfectly acceptable. It is difficult to describe any exact technique which is used in all cases in uncovering non-compliance. It is said that most errors of compliance are developed as a result of a "seat of the pants" sixth sense which sounds a mental alarm when one set of figures is inconsistent with another. When inconsistencies are developed, field inspections by the budget staff frequently are the result. The Defense Comptroller's budget and fiscal staff spends up to half its time on the road lending large

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[12] See Appendix II, Department of Defense Directives 2110.5 and 7230.2 and Appendix III, Regulations Covering the Operation of Management Funds.

ears and eyes to a concept of eternal vigilance toward economic use of funds and resources. The principle involved is that it is healthy for staff personnel to visit operational areas to exchange views, increase understanding, and to motivate cooperative relations between the line and the staff. There is a general repugnance to the "ivory tower" directive approach in the Defense Comptroller's office. Usually field inspections cover specific areas of considerable significance, but occasionally members of the staff are sent out on general inspection tours to become acquainted or reacquainted with field operations. By means of these recurring field trips, staff personnel learn the problems and peculiarities of combat activities and their supporting forces. As a result, directives and policies emanating from OSD can be formulated or corrected to fit combat necessities, interpretation of policies can be checked and standardized, and the aims of Sec Def can be made better understood. In contrast to this practice, it is understood that OASD (Supplies and Logistics) tends to issue directives, sit back, and await compliance, apparently not fully aware that such a huge organization as the Department of Defense requires determined follow-up through lower echelons to insure uniformity of interpretation and compliance.

Though much can be determined from reports and audits, there is often considerable delay in obtaining results; review and control functions, therefore, can be considered one of the most effective and timely methods of insuring compliance with Sec Def aims.

CHAPTER VI

PROBLEMS IN COMPLIANCE

In any enterprise as widely dispersed as the Department of Defense the achievement of satisfactory compliance with directives is not only fundamentally important to attainment of objectives but is difficult to insure. Considerable evidence of success in this field has been demonstrated by our military, logistic, and organizational accomplishments over the last fifteen years; without intelligent implementation of directives under able coordination at key points, such success would not have been achieved. The basic desires inherent in most people to perform their functions well and to be highly regarded by their associates constitute strong contributing forces to attitudes of conformance and cooperation with directives and policies evolved to guide them. On the other hand, compliance may be subject to a complexity of physical and human obstacles. The paragraphs which follow, while not purporting to cover the field, will at least present some of the major difficulties encountered by OSD in carrying out its responsibilities.

Interpretation

One of the most significant factors in compliance is uniformity of interpretation. Efficacy, clarity, and completeness of directives is an ever present objective but is often found extremely difficult to attain without sacrificing brevity and generality to profusion of detail and consequent rigidity in means of compliance. While various mechanisms such as reports, controls, standardization of systems and procedures, and audits are employed to verify and obtain uniformity, they are frequently insufficient and too expensive to probe all extremities of the vast defense establishment.

Through the multiplicity of layers of authority and delegation, there is a natural and appropriate tendency to interpret and amplify directives from higher authority in the light of local circumstances; yet in spite of attempts to improve understanding, inevitably there develop many cases of diluted force or significantly altered interpretation by the time directives reach lower echelons. Furthermore, the very diversity of effort, indoctrination, and environment of the various phases of defense endeavor causes different approaches to the same requirements. Though most groups are confident that they are reacting properly, they may be accomplishing entirely variant translations of directive to action because of their basic beliefs and surroundings. To help overcome at least a part of these problems OSD utilizes field inspections, salesmanship, and educational techniques to achieve a greater community of common interpretation.

Even though competent men carry out a directive with the best of intentions, they may frequently bring about inadequate or incorrect implementation through lack of understanding of the purpose behind it. To overcome this obstacle, OSD has found considerable advantage in extending directives to include liberal discussions of philosophies and purposes behind them. Not only does this result in more adequate interpretation, but personnel are usually found to have more cooperative attitudes toward compliance.

Difficulties of interpretation do not, of course, always develop through failings of subordinates. Although great efforts are exerted to insure proper evolution of requirements, the requesting authority may not know precisely what he wants; poor formulation, technical inadequacies of directives, and defective policy definition may bring about correspondingly poor response. Proper interpretation is also a matter of communications. Considerable effort is expended in field inspections, in conferences, and in developing directives themselves to insure minimum variances and to promote mutual understanding. However, OSD has a small force to cover a large area; to assist them, they must depend on adequate leadership in the military departments.

Leadership

One of the most obvious factors in achieving satisfactory compliance is adequate leadership. The acumen, capacities, determination, and moral character of persons in responsible positions are of utmost importance to the proper implementation of directives. By and large the qualifications of most personnel in such positions are excellent, and under most circumstances they fulfill their responsibilities with credit. As is the case in any large organization, however, there are instances wherein leadership has not been adequate to accomplish DOD objectives.

Among the more difficult leadership situations are lack of understanding, abdication of responsibility, resistance or obstruction, and lack of courage or determination to attempt or carry through new concepts. Although lack of understanding of purpose was previously mentioned in relation to interpretation of directives, this factor is also a characteristic of personnel who have not developed broad attitudes of cooperation or who do not comprehend the magnitude and related effects of the objectives which DOD Directives seek to achieve.

As previously stated, most individuals attempt to carry out their responsibilities to the best of their capabilities and understanding. Abdication of responsibility is not usually intentional. Nevertheless, it is not entirely infrequent. On some occasions, the exercise of responsibility may be beyond the capabilities of individuals so charged. Conversely, other individuals

may be aware of the means but may not utilize authority or facilities commensurate with the importance of requirements made of them. Abdication may further manifest itself in the failure to correct or recommend corrective action for obvious deficiencies or in failure to adequately check upon the efforts of subordinates and provide proper direction within means available. For example, cases have been encountered where a senior approved a document merely on the basis of sighting appropriate subordinates' initials thereon, only to find subsequently that, through failure to make reasonable checks, he had approved actions quite inconsistent with basic policies or directives of higher echelons.

Resistance to compliance is a problem which is usually denied in all quarters but which actually does develop toward certain directives. It can perhaps be said that resistance is usually the result of strong feelings of righteousness on the part of those resisting. Ulterior motives, though occasionally occurring, are not prevalent. The degree of resistance may vary from a mere psychological opposition to change to an organized movement for obstruction. Though outright obstruction is by no means general, it arises on occasion in several forms, such as pressure tactics by sympathy groups, misplacing directives, according low priorities to particular changes, or setting up ineffective systems for compliance. It is almost inevitable that any directive which effectively reduces the prerogatives, power, or position of individuals or groups will meet with some sort of obstruction or

resistance. Honest differences of opinion may develop not only variations of interpretation but strong reluctance to negotiate or compromise. Another difficulty arises wherein subordinates are reluctant to comply with requests for information because of some fear that the information might be incorrectly interpreted or used in a manner detrimental to their interests.

Resistance to change may also derive from mere reluctance to alter the status quo or from an actual fear to tread the road into the unknown. This has occurred, for example, in connection with certain efforts to establish industrial funds and stock funds, which are concepts quite new to many military men. Again in the case of resistance, the causes do not always lie with the services. If OSD fails to coordinate the requirements of two or more OSD agencies, unreasonable demands may be imposed upon the services and bring about justifiable reluctance to comply.

In general, it may be said that OSD does not consider inadequacies in leadership to be a major problem in lower field echelons. Most of their difficulties are reported to involve headquarters staffs in the Pentagon and major command staffs in the field. It should not be inferred that such conditions are general or that we cannot have full confidence in the abilities of such personnel to perform operational tasks well. The point to remember is that OSD is an agency set up to direct, coordinate, and control the military departments with the best attainable

economy and efficiency. Opinions concerning the methods and means vary as considerably as do the abilities to accomplish the objectives. It is to be expected that even approximate perfection is a goal which is probably not attainable. Solution to the problems of leadership will probably never be fully reached. However, with growing education in business management concepts, continued improvement of selection processes for high positions, and the gradual emergence to top echelons of a younger generation indoctrinated in unified armed service effort, there will undoubtedly develop greater compatability between the objectives of OSD and the various services.

Characteristics of the Defense Establishment

The tremendous size and geographical extent of defense activities have a decided impact on the ability to obtain compliance with directives. Although the proximity of service headquarters to OSD facilitates implementation at the top, considerable delays are encountered in obtaining satisfactory results in lower echelons because of the expanse and diversification of service functions. In spite of its size, numbers of personnel and facilities are often limiting factors on successful compliance. For instance, the inability to obtain adequately qualified comptrollership personnel has seriously limited the early attainment of the objectives of Title IV. Personnel ceilings, of course, are partially the cause, but it should be noted that ceilings on OSD personnel also have had a perhaps desirable effect of restricting requirements which they can place upon the services.

The time required to obtain information may render much reported information obsolete by the time it reaches OSD. Extensive use of telephones, messages, and conferences is necessary to keep current and to disseminate information with some degree of uniformity. Education of many thousands of people with varying backgrounds and training of leaders with necessary breadth of understanding and vision are both very time-consuming. The problem, therefore, is not necessarily one of compliance per se, but of the time it takes to obtain desired results.

A particular problem haunting several OSD personnel is

termed "the shortstopping of DOD Directives at military headquarters." DOD Directive 5025.1 states that

> . . . . Policies, instructions, and orders promulgated through the Department of Defense Directives System . . . will be effective on the respective dates therein stated, without alteration, amendment, paraphrase, or change, throughout all component elements of the Department of Defense . . .[1]

OSD personnel consider that this requires dissemination throughout the services in the original form; however, they observe that DOD Directives are usually not forwarded to subordinate elements, but are retained at headquarters and interpreted in their own language, thus delaying dissemination and compliance.

Civilian secretaries (including under and assistant secretaries), although well qualified in the business world, frequently require extended periods of indoctrination before becoming acquainted with Washington customs, the problems of military operations, and the perspective of their new environment. In addition, their turnover rate is high. Intelligent implementation of Sec Def policies thus becomes a slow procedure even at the highest levels and is subject to considerable pressures from various groups in the process. Unfamiliar with all facets of his new position, a civilian secretary must lean heavily on advice from professionals. Should he be ill-advised, the objectives of OSD may suffer serious delays or set-backs. On the other hand, the infusion of civilian business talent into defense operations helps insure that military endeavors are kept in conformance with the nation's capacities and its goals.

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[1] See Appendix II.

Summary

Though the problems are many, progress is being made. Considerable effort goes into development of reasonable requirements at the OSD level, and in many respects the services have been brought more into line with the concept of unified effort. With gradual education of the services in modern management practices is coming progressively improving compliance with OSD policies. It would be a mistake, however, to assume that the military departments have given up much of their individuality; while gradually accepting more business-like methods, there is not always a free willingness to conform to a given pattern. Of course a certain degree of disagreement should be regarded as a healthy sign of democratic interchange of ideas and undoubtedly is to be encouraged. On the other hand, one may ask whether the introduction of new directives and instructions should require such a large measure of policing and negotiation to obtain the desired response.

Since the advent of the National Security Act of 1947, the majority of DOD Directives have dealt with coordination of matters common to the services and with direction and control of military departments under the Secretary of Defense, particularly in financial matters. There is still some measure of chafing, however, among leaders of the military departments toward control and direction of the Secretary of Defense. Unification is not yet a wholly accepted concept among senior military officers. Quite naturally, this partial acceptance is reflected in compliance with

directives. With the development of a younger generation of military leaders, it is conceivable that a group of men brought up in an atmosphere of complementary endeavor may bring about a spirit of greater harmony than exists in some areas today. Even without this help, the passage of time will undoubtedly show improvement with practice. As a result, both compliance with DOD Directives and the systems for insuring compliance should continue to develop into more freely cooperative functions.

Compliance problems undoubtedly exist in greater scope than have been presented. However, those discussed represent major difficulties encountered by OSD personnel.

Discussion of reporting, auditing, reviews, and controls should be considered only as a general summary of the systems for insuring compliance. All of these systems are undergoing continuous processes of evolution designed to render more effective service to the Secretary of Defense and his assistants. However, it is further emphasized that these systems are aimed not only at insuring compliance with directives, which is the limited scope of this paper, but at the greater objective of assisting military departments and higher authority in the cooperative effort toward greater economy and efficiency in the Department of Defense.

APPENDIX I

APPENDIX I

Revised October 28,
1947)

Type size:
6 point,
22 picas

Use in preparing schedules of obligations accompanying estimates for
lump-sum appropriations

	Actual, 19	Estimate, 19	Estimate, 19
(Mono cast: 21.4)	(Mono cast: 7.9)	(Mono cast: 7.	(Mono cast: 7)

U. S. GOVERNMENT PRINTING OFFICE 16—35804-4

STD
FORMS

STANDARD FORM 131–Rev.
Prescribed by
udget-Treasury Regulation 1
June 1952

APPORTIONMENT SCHEDULE
(BY TIME PERIODS)

Sheet ---- of ---- Sheets

For Fiscal Year 19-----

CENCY	APPROPRIATION TITLE AND SYMBOL
UREAU	

DESCRIPTION	INFORMATION SUBMITTED BY AGENCY	ACTION BY BUREAU OF THE BUDGET
Amounts Available for Apportionment		
. Unobligated balances brought forward July 1		
. Appropriations:		
A. Realized		
B. Anticipated (indefinite)		
C. Appropriations to liquidate contract authorizations (—)		
. Other new authorizations		
. Anticipated appropriation reimbursements		
. Anticipated net transfers to (+) and from (—) this account		
. TOTAL AMOUNT AVAILABLE FOR APPORTIONMENT		
Apportionments and Reserves		
. Apportionments:		
A. First quarter		
B. Second quarter		
C. Third quarter		
D. Fourth quarter		
Total Apportionments		
Reserves:		
A. For savings		
B. For obligations to be incurred in subsequent years		
C. For other contingencies		
1 Total Reserves		
1 TOTAL APPORTIONMENTS AND RESERVES		

ENCY COMMENTS:

BUREAU OF THE BUDGET COMMENTS:

SUBMITTED -- ------------------
(Authorized officer) (Date)

APPORTIONED -- ------------------
(Date)

U. S. GOVERNMENT PRINTING OFFICE 16—66948-1

STANDARD FORM 131-A
Prescribed by
dget-Treasury Regulation 1
June 1952

APPORTIONMENT SCHEDULE
(BY ACTIVITIES, PROJECTS, ETC.)

Sheet ...... of ...... Sheets

For Fiscal Year 19......

ENCY	APPROPRIATION TITLE AND SYMBOL
REAU	

DESCRIPTION	INFORMATION SUBMITTED BY AGENCY	ACTION BY BUREAU OF THE BUDGET
Amounts Available for Apportionment		
Unobligated balances brought forward July 1		
Appropriations:		
A. Realized		
B. Anticipated (indefinite)		
C. Appropriations to liquidate contract authorizations (—)		
Other new authorizations		
Anticipated appropriation reimbursements		
Anticipated net transfers to (+) and from (—) this account		
TOTAL AMOUNT AVAILABLE FOR APPORTIONMENT		
Apportionments and Reserves		
7 Apportionments:		
A.		
B.		
C.		
D.		
E.		
F.		
G.		
H.		
Total Apportionments		
eserves:		
A. For savings		
B. For obligations to be incurred in subsequent years		
C. For other contingencies		
Total Reserves		
TOTAL APPORTIONMENTS AND RESERVES		

CY COMMENTS:	BUREAU OF THE BUDGET COMMENTS:
ITTED ______________________ (Authorized officer) ________ (Date)	APPORTIONED ______________________ ________ (Date)

U. S. GOVERNMENT PRINTING OFFICE 16—66947-1

STANDARD FORM 132–Rev.
Prescribed by
udget-Treasury Regulation 1
June 1952

REAPPORTIONMENT SCHEDULE

(BY TIME PERIODS)

For Fiscal Year 19......

Agency No. ....

GENCY	APPROPRIATION TITLE AND SYMBOL
UREAU	

DESCRIPTION	AMOUNT ON S. F. 131 OR LATEST S. F. 132	REVISED INFORMATION SUBMITTED BY AGENCY	ACTION BY BUREAU OF THE BUDGET
Amounts Available for Apportionment			
Unobligated balances brought forward July 1			
Appropriations:			
A. Realized (definite and indefinite)			
B. Anticipated for rest of year (indefinite)			
C. Appropriations to liquidate contract authorizations (−)			
Other new authorizations			
Appropriation reimbursements:			
A. Collected			
B. Increase (+) or decrease (−) since July 1 in reimbursements receivable			
C. Anticipated for rest of year			
Net transfers to (+) or from (−) this account:			
A. Actual			
B. Anticipated for rest of year			
TOTAL AMOUNT AVAILABLE FOR APPORTIONMENT			
Apportionments and Reserves			
Memorandum: Obligations incurred			
Apportionments:			
A. First quarter....................			
B. Second quarter....................			
C. Third quarter....................			
D. Fourth quarter....................			
Total Apportionments			
Reserves:			
A. For savings			
B. For obligations to be incurred in subsequent years			
C. For other contingencies			
Total Reserves			
TOTAL APPORTIONMENTS AND RESERVES			

MITTED .... (Authorized officer) .... (Date)

APPORTIONED .... (Date)

Standard Form 132-A
Prescribed by
dget-Treasury Regulation 1
June 1952

REAPPORTIONMENT SCHEDULE

(BY ACTIVITIES, PROJECTS, ETC.)

Agency No. ....

For Fiscal Year 19.......

ENCY

REAU

Appropriation Title and Symbol

Description	Amount on S. F. 131 or Latest S. F. 132	Revised Information Submitted by Agency	Action by Bureau of the Budget
Amounts Available for Apportionment			
Unobligated balances brought forward July 1			
Appropriations:			
A. Realized (definite and indefinite)			
B. Anticipated for rest of year (indefinite)			
C. Appropriations to liquidate contract authorizations (−)			
Other new authorizations			
Appropriation reimbursements:			
A. Collected			
B. Increase (+) or decrease (−) since July 1 in reimbursements receivable			
C. Anticipated for rest of year			
Net transfers to (+) or from (−) this account:			
A. Actual			
B. Anticipated for rest of year			
TOTAL AMOUNT AVAILABLE FOR APPORTIONMENT			
Apportionments and Reserves			
Apportionments:			
A.			
B.			
C.			
D.			
E.			
F.			
G.			
H.			
Total Apportionments			
Reserves:			
A. For savings			
B. For obligations to be incurred in subsequent years			
C. For other contingencies			
Total Reserves			
TOTAL APPORTIONMENTS AND RESERVES			

IITTED .... (Authorized officer) .... (Date)

APPORTIONED .... (Date)

U. S. GOVERNMENT PRINTING OFFICE 16—66943-1

Standard Form 133
Prescribed by
dget-Treasury Regulation 1
Sept. 1950

REPORT ON STATUS OF APPROPRIATION ACCOUNTS

Sheet ..... of ..... Sheets

For the Period Ended .... 19......

ENCY

REAU

Appropriation Title

Description			
Amounts Available			
1. Unobligated balances brought forward July 1..........			
2. Appropriations:			
A. Realized..........			
B. Anticipated for rest of year..........			
C. Appropriations to liquidate contract authorizations (−)..........			
3. New contract authorizations..........			
4. Appropriation reimbursements:			
A. Collected..........			
B. Increase (+) or decrease (−) since July 1 in reimbursements receivable..........			
C. Anticipated for rest of year..........			
5. Net transfers to (+) or from (−) this account:			
A. Actual..........			
B. Anticipated for rest of year..........			
6. TOTAL AMOUNT AVAILABLE..........			
Status of Amount Available			
7. Accrued expenditures..........			
8. Undelivered orders outstanding:			
A. At end of period (+)..........			
B. As of July 1 (−)..........			
. Obligations incurred..........			
. Unobligated balances of apportionments and reserves:			
A. Balance of apportionments to end of quarter..........			
B. Apportionments for subsequent quarters..........			
C. Reserves..........			
. Other unobligated balances..........			
. TOTAL AMOUNT AVAILABLE..........			
Relationship of Obligations to Payments			
. Unpaid obligations:			
A. As of July 1..........			
B. Obligations transferred to (+) or from (−) this account..........			
C. At end of period..........			
. Payments (lines 9+13A±13B−13C)..........			

U. S. GOVERNMENT PRINTING OFFICE : 1952—O-999406   16—62305-1

(Authorized officer)

(Date)

/ MILITARY FUNCTIONS /

Department of Defense

SCHEDULE OF APPORTIONMENTS AND RESERVES, BY APPROPRIATION TITLE 1/
FISCAL YEAR 1955

As of 31 March 1955
(Thousands of Dollars)

Department and Appropriation Title	Total Amount Available for Apportionment	APPORTIONMENTS					RESERVES			
		Total	First Quarter 2/	Second Quarter	Third Quarter	Fourth Quarter	Total	For Savings	For Obligs. in Subsequent Years	For Other Contingencies
DEPARTMENT OF DEFENSE										
General Accounts	41,306,707	32,575,623	23,023,633	3,562,690	3,306,936	2,682,364	8,731,084	41,678	1,520,884	7,168,522
Special Accounts	40,003	40,000	13,050	10,050	8,950	7,950	3	-	-	3
Stock Funds	4,664,917	3,138,381	1,341,093	1,025,888	496,908	274,492	1,526,536	-	-	1,526,536
Other Revolving Accounts	575	445	105	110	120	110	130	-	130	-
TOTAL - Department of Defense	46,012,202	35,754,449	24,377,881	4,598,738	3,812,914	2,964,916	10,257,753	41,678	1,521,014	8,695,061
OFFICE OF THE SECRETARY OF DEFENSE										
General Accounts:										
Salaries and Expenses, OSO	12,250	12,250	3,125	3,078	3,006	3,041	-	-	-	-
Salaries and Expenses, OPI	500	500	126	128	123	123	-	-	-	-
Construction of Ships, MSTS	80,000	77,200	700	66,225	10,025	250	2,800	-	2,800	-
Contingencies	40,000	40,000	40,000	-	-	-	-	-	-	-
Emergency Fund	15,000	-	-	-	-	-	15,000	-	-	15,000
Reserve Tools and Facilities	30	-	-	-	-	-	30	-	-	30
Retired Pay	404,500	404,500	100,300	103,500	104,800	95,900	-	-	-	-
Salaries & Expenses, Court of Military Appeals	320	317	86	78	76	77	4	-	-	4
Military Construction, Foreign Countries	-	-	-	-	-	-	-	-	-	-
Access Roads	13,500	13,500	13,500	-	-	-	-	-	-	-
Family Housing	75,000	75,000	-	25,000	50,000	-	-	-	-	-
TOTAL - Office of the Secretary of Defense	641,100	623,267	157,837	198,009	168,030	99,391	17,834	-	2,800	15,034
DEPARTMENT OF THE ARMY										
General Accounts:										
Military Personnel, Army			Presidential exemption from apportionment granted 31 March 1955							
Maintenance and Operation, Army	3,058,168	2,940,947	950,000	750,000	640,000	600,947	117,221	-	-	117,221
Procurement and Production, Army	6,161,213	2,844,000	2,844,000	-	-	-	3,317,213	-	-	3,317,213
Military Construction, Army	651,512	650,817	650,817	Qtrly Apportionments not Applicable			695	-	-	695
Military Construction, Army Reserve Forces (no year)	58,562	38,323	38,323	Qtrly Apportionments not Applicable			20,239	-	-	20,239
Reserve Personnel Requirements	90,225	89,153	37,041	16,365	16,417	19,330	1,072	-	-	1,072
Army National Guard	245,640	225,740	75,000	50,000	49,000	51,740	19,900	-	-	19,900
Research and Development	399,227	390,971	390,971	Qtrly Apportionments not Applicable			8,256	-	-	8,256
Promotion of Rifle Practice	100	100	28	25	24	23	-	-	-	-
Operation & Maintenance - Alaska Comm. System 1954-1955	2,912	2,850	2,850	Qtrly Apportionments not Applicabls			62	62	-	-
Operation & Maintenance - Alaska Comm. System 1955-1956	4,235	4,235	1,230	1,020	1,040	945	-	-	-	-
Construction - Alaska Communication System	1,752	591	591	Qtrly Apportionments not Applicable			1,161	-	-	1,161
Sub-Total - General Accounts	10,673,546	7,187,727	4,990,851	817,410	706,481	672,985	3,485,819	62	-	3,485,757
Preparation for Sale/Salvage of Military Property, Army	23,003	23,000	8,500	5,300	4,700	4,500	3	-	-	3
Stock Fund	1,920,392	1,454,000	430,000	579,900	300,000	144,100	466,392	-	-	466,392
TOTAL - Department of the Army	12,616,942	8,664,727	5,429,351	1,402,610	1,011,181	821,585	3,952,214	62	-	3,952,152
DEPARTMENT OF THE NAVY										
General Accounts:										
Military Personnel, Navy	2,449,055	2,449,055	625,681	612,359	612,079	598,936	-	-	-	-
Military Personnel, Naval Reserve	78,100	76,050	25,050	12,960	15,731	22,309	2,050	-	-	2,050
Navy Personnel, General Expenses	76,831	76,831	20,167	18,597	20,401	17,666	-	-	-	-
Military Personnel, Marine Corps	626,801	626,801	161,018	152,231	155,998	157,554	-	-	-	-
Military Personnel, Marine Corps Reserve	17,346	17,186	6,560	2,079	2,945	5,602	160	-	-	160
Marine Corps Troops and Facilities	173,186	160,000	46,276	42,108	37,082	34,534	13,186	-	-	13,186
Marine Corps Procurement	454,314	400,561	400,561	Qtrly Apportionments not Applicable			53,753	-	-	53,753
Aircraft and Facilities	807,496	802,096	324,074	181,812	168,469	127,741	5,400	-	-	5,400
Aircraft and Related Procurement	3,081,887	1,600,000	1,600,000	Qtrly Apportionments not Applicable			1,481,887	-	1,133,520	348,367
Ships and Facilities	964,899	887,360	351,100	243,800	194,144	98,316	77,539	-	-	77,539
Construction of Ships	92,548	54,995	54,995	Qtrly Apportionments not Applicable			37,553	-	28,981	8,572
Shipbuilding and Conversion	1,579,499	1,152,406	1,152,406	Qtrly Apportionments not Applicable			427,092	-	300,849	126,243
Ordnance and Facilities	557,149	447,100	144,831	178,188	87,737	36,344	110,049	-	-	110,049
Ordnance for NewConstruction	35,479	9,123	2,249	6,400	292	182	26,356	-	26,356	-
Medical Care	77,884	77,603	20,917	19,441	18,900	18,345	281	-	-	281
Civil Engineering	134,725	128,940	42,305	36,291	34,445	15,900	5,785	-	-	5,785
Public Works, Navy	370,222	349,635	349,635	Qtrly Apportionments not Applicable			20,587	-	-	20,587
Military Construction, Naval Reserve Forces	37,427	33,390	33,390	Qtrly Apportionments not Applicable			4,036	-	4,036	-
Construction, Water Supply Facilities	1,716	100	100	Qtrly Apportionments not Applicable			1,616	1,616	-	-
Facilities	-	-	-	-	-	-	-	-	-	-
Research and Development	433,123	432,623	432,623	Qtrly Apportionments not Applicable			500	-	-	500
Service-Wide Supply and Finance	346,775	337,000	91,159	85,352	80,958	79,531	9,775	-	-	9,775
Service-Wide Operations	107,076	107,076	51,759	19,697	18,022	17,598	-	-	-	-
Naval Petroleum Reserves	3,575	3,575	3,445	54	53	23	-	-	-	-
Naval Emergency Fund	1,710	25	25	-	-	-	1,685	-	1,685	-
Sub-Total - General Accounts	12,508,821	10,229,531	5,940,327	1,611,368	1,447,256	1,230,580	2,279,290	1,616	1,495,428	782,246
Preparation for Sale/Salvage of Military Property	11,000	11,000	3,300	3,000	2,600	2,100	-	-	-	-
Navy Stock Fund	1,419,115	935,000	467,000	185,000	164,000	119,000	484,115	-	-	484,115
Marine Corps Stock Fund	110,797	45,000	18,693	6,988	11,927	7,392	65,797	-	-	65,797
Laundry Service, Naval Academy	575	445	105	110	120	110	130	-	130	-
TOTAL - Department of the Navy	14,050,308	11,220,976	6,429,425	1,806,466	1,625,903	1,359,182	2,329,332	1,616	1,495,558	1,332,158
DEPARTMENT OF THE AIR FORCE										
General Accounts:										
Aircraft and Related Procurement	8,944,152	6,553,100	6,553,100	Qtrly Apportionments not Applicable			2,391,052	-	-	2,391,052
Major Procurement other than Aircraft	2,282,608	1,815,851	1,815,851	Qtrly Apportionmente not Applicable			466,757	-	-	466,757
Acquisition & Construction of Real Property	1,847,493	1,819,815	1,819,815	Qtrly Apportionments not Applicable			27,677	-	-	27,677
Maintenance and Operation	3,649,590	3,609,590	1,150,000	890,000	935,000	634,590	40,000	40,000	-	-
Military Personnel			Presidential exemption from apportionment granted 31 March 1955							
Research and Development	542,760	520,104	520,104	Qtrly Apportionments not Applicable			22,656	-	22,656	-
Reserve Personnel Requirements 1955	28,000	28,000	11,216	5,595	5,899	5,290	-	-	-	-
Air National Guard	160,638	160,638	41,532	38,308	42,770	38,028	-	-	-	-
Contingencies	28,000	28,000	23,000	2,000	1,500	1,500	-	-	-	-
Sub-Total - General Accounts	17,483,240	14,535,099	11,934,618	935,903	985,169	679,408	2,948,141	40,000	22,656	2,885,486
Preparation for Sale/Salvage of Military Property	6,000	6,000	1,250	1,750	1,650	1,350	-	-	-	-
Stock Fund	1,214,612	704,381	425,400	254,000	20,981	4,000	510,231	-	-	510,231
TOTAL - Department of the Air Force	18,703,852	15,245,480	12,361,268	1,191,653	1,007,800	684,758	3,458,373	40,000	22,656	3,395,717

SOURCE: Standard Form 131/132

NOTE: Amounts will not necessarily add to totals due to rounding

* Less than $500.

1/ Excludes the following Appropriations not subject to Apportionment:
Claims, Department of Defense
Naval Working Fund (17X4888)

2/ Includes total apportionment for those appropriations to which quarterly apportionments are not applicable.

Distribution:
Senats, House, BoB,
NSC, OSD, Army,
Navy and Air Force

OSD Comptroller
EISED-245
5 April 1955
Replaces EISED-245
dated 4 March 1955
A59231

Department of Defense

MILITARY FUNCTIONS

OBLIGATIONS AND OBLIGATIONAL AVAILABILITY OF CURRENT GENERAL APPROPRIATIONS, BY APPROPRIATION TITLE
(Excluding working, revolving and special funds and expired general appropriations)

OBLIGATIONS

FY 1955

(Thousands of Dollars)

Department and Appropriation	Amounts Available for Obligation						OBLIGATIONS								Unobligated Balances as of 28 Feb. 1955		
	Unobl. Bal Brt. Fwd. 1 July 1954	New Obligational Authority	Reimbursements	Transfers (Net)	Total FY 1955		Jul 1954	Aug 1954	Sept 1954	Oct 1954	Nov 1954	Dec 1954	Jan 1955	Feb 1955	Total	Reserves	Other Unobligated Balances
(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
DEPARTMENT OF DEFENSE - TOTAL	15,706,808a/	29,583,073	4,935,925	-477,689	49,748,117	Mon	2,364,996	2,191,259	3,245,576	3,546,030	2,481,773	4,147,241	2,158,837	2,372,539			
						Cum	2,364,996	4,556,255	7,801,830	11,347,858	13,829,634	17,976,875	20,135,712	22,508,251	27,239,866	9,711,851	17,528,016
OSD & INTERSERVICE ACTIVITIES																	
Salaries and Expenses, OSD	-	12,250	57	-	12,307	Mon	1,013	1,017	1,017	1,023	1,036	1,048	1,001	946			
						Cum	1,013	2,030	3,047	4,070	5,106	6,154	7,155	8,101	4,205	-	4,205
Salaries and Expenses, OPI	-	500	-	-	500	Mon	34	34	38	35	34	36	35	39			
						Cum	34	68	106	141	175	211	246	285	215	-	215
Claims	-	7,680	-	-	7,680	Mon	495	943	955	851	633	540	713	582			
						Cum	495	1,438	2,392	3,244	3,877	4,417	5,130	5,712	1,968	-	1,968
Construction of Ships, MSTS	-	50,000	-	30,000	80,000	Mon	-	154	-	286	30,000	-	-	-			
						Cum	-	154	154	440	30,440	30,440	30,440	30,440	49,560	2,800	46,760
Contingencies	-	40,000	-	-	40,000	Mon	-	-	3,000	-	1,500	-	-	10,075			
						Cum	-	-	3,000	3,000	4,500	4,500	4,500	14,575	25,425	-	25,425
Emergency Fund	-	25,000	-	-3,380	21,620	Mon	-	-	-	-	-	-	-	-			
						Cum	-	-	-	-	-	-	-	-	21,620	15,000	6,620
Reserve Tools and Facilities	100,000a/	-	-	-99,970	30	Mon	-	-	-	-	-	-	-	-			
						Cum	-	-	-	-	-	-	-	-	30	-	30
Retired Pay	-	404,500	-	-	404,500	Mon	33,534	33,301	33,197	33,996	34,013	34,086	34,281	34,396			
						Cum	33,534	66,835	100,032	134,028	168,041	202,127	236,408	270,804	133,696	-	133,696
Salaries and Expenses, Court of Mil. Appeals	-	320	-	-	320	Mon	26	30	24	23	24	24	24	22			
						Cum	26	56	80	103	127	151	175	197	123	4	119
Access Roads	-	13,500	-	-	13,500	Mon	-	-	-	11,743	-	1,347	-	-			
						Cum	-	-	-	11,743	11,743	13,090	13,090	13,090	410	-	410
Family Housing	-	75,000	-	-	75,000	Mon	-	-	-	-	-	-	1,554	9,003			
						Cum	-	-	-	-	-	-	1,554	10,557	64,443	-	64,443
TOTAL - OSD and Interservice Activities	100,000	628,750	57	-73,350	655,457	Mon	35,102	35,479	38,231	47,957	67,239	37,082	37,608	55,063			
						Cum	35,102	70,581	108,812	156,769	224,008	261,090	298,698	353,761	301,696	17,804	283,893
DEPARTMENT OF THE ARMY																	
Military Personnel, Army	-	4,150,479	217,630	-	4,368,109	Mon	356,504	383,566	368,865	399,879	381,743	360,159	417,131	368,597			
						Cum	356,504	740,070	1,108,935	1,508,814	1,890,557	2,250,716	2,667,847	3,036,444	1,331,665	-	1,331,665
Maintenance and Operations, Army	-	2,795,723	262,445	-	3,058,168	Mon	176,853	225,069	206,879	221,168	204,446	265,222	230,556	203,533			
						Cum	176,853	401,922	608,800	829,968	1,034,414	1,299,636	1,530,193	1,733,726	1,324,442	117,221	1,207,221
Procurement and Production	5,504,638	-	1,200,000	-543,425	6,161,213	Mon	-53,868	118,663	582,866	529,552	26,188	96,934	-1,750	306,261			
						Cum	-53,868	64,795	647,661	1,177,213	1,203,401	1,300,335	1,298,584	1,604,845	4,556,368	3,317,213	1,239,155
Military Construction, Army	651,461	-	52	-	651,514	Mon	10,458	17,914	43,224	57,003	16,447	13,948	23,233	27,191			
						Cum	10,458	28,372	71,596	128,599	145,046	158,995	182,228	209,418	442,096	20,435	421,660
Military Construction, Army Reserve Forces	25,562	15,000	-	18,000	58,562	Mon	690	2,353	3,141	1,859	1,723	2,222	1,569	1,864			
						Cum	690	3,043	6,184	8,043	9,766	11,988	13,557	15,421	43,141	20,239	22,902
Reserve Personnel Requirements, Army	-	90,000	225	-	90,225	Mon	15,501	13,991	4,493	5,159	7,178	2,633	4,797	4,611			
						Cum	15,501	29,492	33,985	39,144	46,321	48,954	53,750	58,362	31,863	1,072	30,791
Army National Guard	-	218,530	610	26,500	245,640	Mon	24,003	26,470	13,892	15,495	14,325	14,632	15,348	14,572			
						Cum	24,003	50,473	64,364	79,859	94,184	108,815	124,164	138,736	106,904	19,900	87,004
Research and Development, Army	53,929	345,000	298	-	399,227	Mon	26,414	25,439	37,990	41,794	19,150	15,818	28,322	21,486			
						Cum	26,414	51,853	89,843	131,637	150,786	166,604	194,926	216,412	182,815	8,256	174,558
Nat'l. Bd. for Promotion of Rifle Practice	-	100	*	-	100	Mon	8	8	11	14	4	-1	9	6			
						Cum	8	16	27	41	45	44	53	59	41	-	41
Oper. and Maint. - Alaska Communication System	2,912	4,235	3	-	7,150	Mon	326	342	369	343	318	376	336	598			
						Cum	326	668	1,037	1,380	1,698	2,074	2,410	3,008	4,142	62	4,081
Construction - Alaska Communication System	1,249	503	-	-	1,752	Mon	244	-	-	16	9	8	16	13			
						Cum	244	244	244	260	269	277	294	307	1,445	1,161	284
TOTAL - Department of the Army	6,239,752	7,619,570	1,681,263	-498,925	15,041,659	Mon	557,133	813,814	1,261,729	1,272,280	671,528	771,951	719,569	948,732			
						Cum	557,133	1,370,947	2,632,676	3,904,956	4,576,487	5,348,437	6,068,006	7,016,738	8,024,921	3,505,558	4,519,363
DEPARTMENT OF THE NAVY																	
Military Personnel, Navy	-	2,417,000	32,055	-	2,449,055	Mon	206,740	206,909	198,337	202,854	191,750	199,470	194,954	199,214			
						Cum	206,740	413,649	611,986	814,840	1,006,590	1,206,060	1,401,013	1,600,228	848,827	-	848,827
Military Personnel, Naval Reserve	-	78,100	-	-	78,100	Mon	9,463	7,205	5,405	3,642	4,168	4,157	5,001	5,529			
						Cum	9,463	16,668	22,073	25,715	29,883	34,040	39,041	44,571	33,529	2,050	31,479
Navy Personnel, General Expenses	-	75,030	1,801	-	76,831	Mon	5,816	5,625	7,687	6,165	5,640	6,055	6,589	7,117			
						Cum	5,816	11,441	19,128	25,293	30,933	36,988	43,578	50,695	26,136	-	26,136
Military Personnel, Marine Corps	-	612,181	14,997	-	627,178	Mon	47,799	49,769	46,832	48,869	47,158	50,432	50,472	49,067			
						Cum	47,799	97,568	144,400	193,269	240,427	290,860	341,332	390,399	236,779	-	236,779
Military Personnel, Marine Corps Reserve	-	16,750	596	-	17,346	Mon	2,430	2,252	662	562	640	543	724	821			
						Cum	2,430	4,682	5,344	5,907	6,547	7,090	7,814	8,635	8,711	160	8,552
Marine Corps Troops and Facilities	-	167,995	4,766	-	172,761	Mon	12,215	8,084	10,623	11,962	10,579	13,018	11,525	16,710			
						Cum	12,215	20,299	30,922	42,884	53,463	66,481	78,006	94,717	78,044	23,940	54,104
Marine Corps Procurement	318,265	129,974	8,375	-	456,614	Mon	14,731	4,635	1,404	5,984	9,369	9,514	21,307	1,401			
						Cum	14,731	19,366	20,770	26,754	36,123	45,637	66,944	68,345	388,269	53,753	334,516
Aircraft and Facilities	-	780,896	26,604	-	807,500	Mon	44,110	48,813	51,212	58,255	48,390	63,190	55,355	58,125			
						Cum	44,110	92,923	144,135	202,390	250,780	313,970	369,325	427,450	380,050	5,400	374,650

Continued on reverse side.

Distribution:
Senate, House, BoB,
NSC, OSD, Army,
Navy and Air Force

OSD Comptroller
EISED-247
29 March 1955
Replaces EISED-247
dated 2 March 1955

Department of Defense

/ MILITARY FUNCTIONS /

OBLIGATIONS AND OBLIGATIONAL AVAILABILITY OF CURRENT GENERAL APPROPRIATIONS, BY APPROPRIATION TITLE
(Excluding working, revolving and special funds and expired general appropriations)

/ OBLIGATIONS /

FY 1955

(Thousands of Dollars)

Department and Appropriation	Amounts Available for Obligation						OBLIGATIONS								Unobligated Balances as of 28 Feb. 1955		
	Unobl. Bal. Brt. Fwd. 1 July 1954	New Obligational Authority	Reimbursements	Transfers (Net)	Total FY 1955		Jul 1954	Aug 1954	Sept 1954	Oct 1954	Nov 1954	Dec 1954	Jan 1955	Feb 1955	Total	Reserves	Other Unobligated Balances
(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
DEPARTMENT OF THE NAVY (continued)																	
Aircraft and Related Procurement	1,103,299	1,973,568	205	4,820	3,081,892	Mon	102,198	44,329	115,029	455,755	42,531	-24,498	-139,405	26,701	2,459,251	1,481,887	977,364
						Cum	102,198	146,527	261,556	717,312	759,843	735,345	595,940	622,641			
Ships and Facilities	-	818,681	161,893	-15,675	964,899	Mon	81,883	70,528	57,233	123,696	61,894	42,182	73,943	52,788	400,753	86,369	314,384
						Cum	81,883	152,411	209,644	333,339	395,233	437,415	511,358	564,146			
Construction of Ships	34,948	57,600	-	-	92,548	Mon	90	2,826	4,741	376	3,692	-2,491	-195	2,031	81,478	37,553	43,925
						Cum	90	2,916	7,657	8,033	11,725	9,234	9,039	11,070			
Shipbuilding and Conversion	534,698	1,042,400	-	2,400	1,579,498	Mon	291,759	31,996	49,909	196,836	15,064	21,511	16,936	45,139	910,349	427,092	483,257
						Cum	291,759	323,755	373,664	570,499	585,563	607,074	624,010	669,149			
Ordnance and Facilities	-	457,436	102,650	6,350	566,436	Mon	15,642	21,450	26,723	50,582	32,656	36,763	31,867	24,267	326,486	110,049	216,437
						Cum	15,642	37,092	63,815	114,397	147,053	183,816	215,682	239,950			
Ordnance for New Construction	35,479	-	-	-	35,479	Mon	302	- 755	-1,456	1,693	766	3,481	47	156	31,244	26,356	4,891
						Cum	302	- 453	-1,909	-216	550	4,031	4,079	4,235			
Medical Care	-	63,600	14,367	-	77,967	Mon	7,012	6,190	5,988	6,761	6,154	6,165	6,490	5,819	27,387	281	27,106
						Cum	7,012	13,202	19,190	25,952	32,106	38,270	44,761	50,580			
Civil Engineering	-	104,294	37,387	-	141,681	Mon	9,149	9,863	9,653	10,161	9,505	10,804	10,105	8,319	64,123	5,785	58,338
						Cum	9,149	19,012	28,665	38,826	48,331	59,134	69,239	77,558			
Public Works	271,579	98,000	643	-	370,222	Mon	6,498	8,354	54,853	2,948	6,104	14,347	6,230	4,912	265,975	44,976	221,000
						Cum	6,498	14,852	69,705	72,653	78,757	93,104	99,334	104,247			
Military Construction, Naval Reserve Forces	22,427	15,000	-	-	37,427	Mon	796	114	1,044	644	753	1,798	651	1,030	30,598	4,036	26,562
						Cum	796	910	1,954	2,597	3,350	5,148	5,799	6,829			
Construction, Water Supply Facilities	1,716	-	-	-	1,716	Mon	-	-	-	-	-	-	-	-	1,716	1,616	100
						Cum	-	-	-	-	-	-	-	-			
Research and Development	-	419,875	2,750	11,083	433,708	Mon	53,009	23,976	27,367	31,431	20,237	37,216	43,698	18,704	178,070	500	177,570
						Cum	53,009	76,985	104,352	135,783	156,020	193,236	236,933	255,638			
Research	926	-	-	-926	-	Mon	-	-	-	-	-	-	-	-	-	-	-
						Cum	-	-	-	-	-	-	-	-			
Facilities	-	-	-	-	-	Mon	-	-	-	-	-	-	-	-	-	-	-
						Cum	-	-	-	-	-	-	-	-			
Service-Wide Supply and Finance	-	340,300	6,475	-	346,775	Mon	27,169	26,896	28,420	27,214	28,690	28,286	27,782	24,998	127,321	9,775	117,546
						Cum	27,169	54,065	82,485	109,698	138,388	166,674	194,456	219,454			
Service-Wide Operations	-	104,570	2,510	-	107,080	Mon	25,789	16,311	5,837	5,867	6,154	6,138	6,273	5,686	29,024	-	29,024
						Cum	25,789	42,100	47,937	53,805	59,959	66,097	72,370	78,056			
Naval Petroleum Reserves, Oper. & Conserv.	-	3,575	-	-	3,575	Mon	46	2,760	212	13	-1	8	9	8	521	-	521
						Cum	46	2,806	3,018	3,031	3,030	3,038	3,047	3,054			
Naval Emergency Fund	1,710	-	-	-	1,710	Mon	-	-	3	-5	-	-	*	-	1,712	1,685	27
						Cum	-	-	3	-2	-2	-2	-2	-2			
TOTAL - Department of the Navy	2,325,046	9,776,824	418,076	8,052	12,527,998	Mon	964,646	598,129	707,719	1,252,263	551,895	528,088	430,359	558,544	6,936,356	2,323,264	4,613,092
						Cum	964,646	1,562,775	2,270,494	3,522,757	4,074,652	4,602,740	5,033,099	5,591,643			
DEPARTMENT OF THE AIR FORCE																	
Aircraft and Related Procurement	4,658,142	2,760,000	1,950,945	84,624	9,453,711	Mon	129,636	32,951	548,550	168,304	353,566	1,612,524	133,015	107,114	6,368,051	2,391,052	3,976,999
						Cum	129,636	162,587	711,137	879,441	1,233,007	2,845,531	2,978,546	3,085,660			
Major Procurement other than Aircraft	1,052,853	674,364	555,391	-	2,282,608	Mon	71,033	40,211	8,772	38,473	39,592	422,623	52,029	-14,298	1,624,174	816,499	807,675
						Cum	71,033	111,244	120,015	158,488	198,080	620,703	672,732	658,434			
Acquisition and Construction of Real Property	1,207,492	630,000	10,001	-	1,847,493	Mon	62,599	51,292	76,062	68,403	136,420	103,880	116,621	81,664	1,150,552	79,591	1,070,961
						Cum	62,599	113,891	189,953	258,356	394,776	498,656	615,277	696,941			
Maintenance and Operation	-	3,502,792	152,636	-5,838	3,649,590	Mon	204,858	282,599	280,465	329,325	290,273	328,151	313,730	299,793	1,320,396	555,427	764,969
						Cum	204,858	487,457	767,922	1,097,247	1,387,520	1,715,671	2,029,401	2,329,194			
Military Personnel	-	3,356,704	164,033	397	3,521,134	Mon	279,407	294,753	289,687	308,743	309,134	302,668	297,598	294,757	1,144,387	-	1,144,387
						Cum	279,407	574,160	863,846	1,172,589	1,481,723	1,784,391	2,081,989	2,376,747			
Research and Development	123,523	418,070	166	1,000	542,759	Mon	35,923	29,587	22,751	35,604	48,341	25,230	42,283	23,353	279,688	22,656	257,032
						Cum	35,923	65,510	88,260	123,864	172,205	197,435	239,718	263,071			
Reserve Personnel Requirements	-	28,000	10	2,687	30,697	Mon	3,974	2,626	1,434	1,982	2,307	1,568	2,042	1,754	13,010	-	13,010
						Cum	3,974	6,600	8,034	10,016	12,323	13,891	15,933	17,687			
Air National Guard	-	160,000	3,347	3,663	167,010	Mon	9,018	9,752	9,976	11,125	11,409	13,365	13,259	15,945	73,161	-	73,161
						Cum	9,018	18,770	28,746	39,871	51,280	64,645	77,905	93,849			
Contingencies	-	28,000	-	-	28,000	Mon	11,667	68	199	11,571	69	112	723	119	3,472	-	3,472
						Cum	11,667	11,735	11,934	23,505	23,574	23,686	24,408	24,528			
TOTAL - Department of the Air Force	7,042,010	11,557,930	2,836,530	86,533	21,523,002	Mon	808,114	743,838	1,237,896	973,528	1,191,111	2,810,122	971,300	810,200	11,976,893	3,865,225	8,111,668
						Cum	808,114	1,551,952	2,789,849	3,763,376	4,954,487	7,764,609	8,735,909	9,546,109			

SOURCE: Standard Form 133

NOTE: Amounts will not necessarily add to totals due to rounding.

a/ Standard Form 133 shows the extended availability of $100,000,000 under "Reserve Tools and Facilities" as a transfer rather than Unobligated Balance Brought Forward.

Distribution:
Senate, House, BoB,
NSC, OSD, Army,
Navy and Air Force

OSD Comptroller
EISED-247
29 March 1955
Replaces EISED-247
dated 2 March 1955

Department of Defense

/ MILITARY FUNCTIONS /

MONTHLY EXPENDITURES AND EXPENDITURE AVAILABILITY, BY APPROPRIATION TITLE

/ EXPENDITURES /

FY 1955

(Thousands of Dollars)

Department and Appropriation	TOTAL AVAILABLE FOR EXPENDITURE FY 1955				EXPENDITURES									Unexpended Balance 28 Feb. 1955	Unpaid Obligations 28 Feb. 1955
	Unexpended Balance Carried Into FY 1955	New Expenditure Availability FY 1955	Net Transfers	Total FY 1955		July 1954	Aug 1954	Sept. 1954	Oct. 1954	Nov. 1954	Dec. 1954	Jan. 1955	Feb. 1955		
(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
DEPARTMENT OF DEFENSE															
General Accounts	53,666,348	29,583,073	-1,605,375	81,644,046	Mon	2,494,585	2,803,483	2,776,835	2,933,623	2,922,941	3,317,541	3,283,605	3,724,006		
					Cum	2,494,585	5,298,068	8,074,903	11,008,526	13,931,467	17,249,008	20,532,613	24,256,619	57,387,427	30,394,985
Special Accounts	24,008	45,675	-	69,683	Mon	1,855	2,862	2,811	2,857	3,084	3,152	3,964	3,752		
					Cum	1,855	4,717	7,528	10,385	13,469	16,621	20,585	24,337	45,347	5,208
Management Funds	-1,794,744	-	-276	-1,795,020	Mon	-39,161	148,324	94,392	25,719	448	3,280	-368,764	-961,338		
					Cum	-39,161	109,163	203,555	229,274	229,722	233,002	-135,762	-1,097,100	-697,920	100,080
Stock Funds	1,495,245	-	+190,000	1,685,245	Mon	-42,938	-37,009	-85,453	-67,088	-70,609	-58,971	-71,580	-64,696		
					Cum	-42,938	-79,947	-165,400	-232,488	-303,097	-362,068	-433,648	-498,344	2,183,588	644,728
Industrial Funds	572,879	-	+378,450	951,329	Mon	60,201	-9,763	35,798	12,094	21,721	11,998	-17,132	-6,622		
					Cum	60,201	50,438	86,236	98,330	120,051	132,049	114,917	108,295	843,033	-
Other Revolving Accounts	56,301	-	-	56,301	Mon	13,581	775	5,742	933	1,264	-658	-64	-389		
					Cum	13,581	14,356	20,098	21,031	22,295	21,637	21,573	21,184	35,117	15,928
Replacing Accounts	741,755	-	-	741,755	Mon	2,656	2,913	1,233	3,009	1,591	1,699	246,568	6,144		
					Cum	2,656	5,569	6,802	9,811	11,402	13,101	259,669	265,813	475,942	12,690
Consolidated Working Funds	65,142	-	-11	65,132	Mon	883	1,980	3,008	2,540	14,993	1,100	2,638	1,128		
					Cum	883	2,863	5,871	8,411	23,404	24,504	27,142	28,270	36,861	22,986
SUB-TOTAL - Standard Form 133 Basis	54,826,933	29,628,749	-1,037,212	83,418,470	Mon	2,491,661	2,913,566	2,834,365	2,913,688	2,895,433	3,279,140	3,079,235	2,701,985		
					Cum	2,491,661	5,405,227	8,239,592	11,153,280	14,048,713	17,327,853	20,407,088	23,109,073	60,309,397	31,196,605
Allocated Working Funds Administered by DoD Agencies	101,462	-	-	101,462	Mon	475	3,315	2,501	14	-10,636	-2,917	251	2,171		
					Cum	475	3,790	6,291	6,305	-4,331	-7,248	-6,997	-4,826	106,288	35,063
Allocated Working Funds Administered by Other Agencies	152,360	-	-	152,360	Mon	398	1,573	1,011	-9,322	-31,247	-4,526	16,181	7,244		
					Cum	398	1,971	2,982	-6,340	-37,587	-33,061	-16,880	-9,636	161,996	161,996
Non-Classified Items	402	-	-	402	Mon	346	-5,935	5,195	3,446	-568	-507	-3,267	-6,251		
					Cum	346	-5,589	-394	3,052	2,484	1,977	-1,290	-7,541	7,943	7,943
TOTAL - Department of Defense (Treasury Basis)	55,081,157	29,628,749	-1,037,212	83,672,694	Mon	2,492,880	2,912,519	2,843,072	2,907,826	2,852,982	3,280,242	3,092,400	2,705,149		
					Cum	2,492,880	5,405,399	8,248,471	11,156,297	14,009,279	17,289,521	20,381,921	23,087,070	60,585,624	31,401,607
OSD & INTERSERVICE ACTIVITIES															
General Accounts:															
Salaries and Expenses, OSD	2,315	12,250	-	14,565	Mon	979	955	901	910	1,017	1,381	919	1,034		
					Cum	979	1,934	2,835	3,745	4,762	6,142	7,061	8,096	6,469	1,031
Salaries and Expenses, OPI	65	500	-	565	Mon	30	30	30	39	32	46	34	33		
					Cum	30	60	90	128	160	206	240	273	292	38
Claims	971	7,680	-	8,651	Mon	813	1,074	690	1,024	681	535	621	647		
					Cum	813	1,887	2,577	3,601	4,282	4,817	5,438	6,085	2,566	337
Construction of Ships, MSTS	-	50,000	+30,000	80,000	Mon	-	-	-	-	30,000	-	-	-		
					Cum	-	-	-	-	30,000	30,000	30,000	30,000	50,000	440
Contingencies	62,020	40,000	-	102,020	Mon	411	-1,998	2,999	937	1,500	*	*	-		
					Cum	411	-1,587	1,413	2,350	3,850	3,850	3,850	3,850	98,170	10,075
Emergency Funds	68,690	25,000	-3,380	90,310	Mon	-	-	-	-	-	-	-	-		
					Cum	-	-	-	-	-	-	-	-	90,310	-
Reserve Tools and Facilities	250,000	-	-99,970	150,030	Mon	-	-	-	-	-	-	-	-		
					Cum	-	-	-	-	-	-	-	-	150,030	-
Retired Pay	4,701	404,500	-	409,201	Mon	32,495	33,353	33,458	33,889	34,300	34,135	34,293	34,227		
					Cum	32,495	65,848	99,306	133,196	167,496	201,631	235,924	270,151	139,050	4,614
Salaries and Expenses, Court of Military Appeals	23	320	-	343	Mon	24	23	22	25	21	31	22	22		
					Cum	24	46	68	94	115	147	168	190	153	24
Military Construction, Foreign Countries	107,553	-	-	107,553	Mon	-	-	-	3,625	3,001	2,782	3,457	-		
					Cum	-	-	-	3,625	6,626	9,408	12,865	12,865	94,688	94,688
Access Roads	-	13,500	-	13,500	Mon	-	-	-	11,743	-	1,347	-	-		
					Cum	-	-	-	11,743	11,743	13,090	13,090	13,090	410	-
Family Housing	-	75,000 d/	-	75,000	Mon	-	-	-	-	-	-	-	124		
					Cum	-	-	-	-	-	-	-	124	74,876	10,432
Consolidated Working Fund	19	-	-	19	Mon	-	-	-	-	-	-	-	-		
					Cum	-	-	-	-	-	-	*	*	19	13
SUB-TOTAL - Standard Form 133 Basis	496,357	628,750	-73,350	1,051,757	Mon	34,752	33,437	38,101	52,191	70,552	40,257	39,345	36,088		
					Cum	34,752	68,189	106,290	158,481	229,033	269,290	308,635	344,723	707,034	121,693
Allocated Working Funds Administered by Other Agencies	-	-	-	-	Mon	-	-	-	-11,743	-29,999	5	-1,345	14		
					Cum	-	-	-	-11,743	-41,742	-41,737	-43,082	-43,068	43,068	43,068
Non-Classified Items	-	-	-	-	Mon	-	-	-	130	-130	-	-	27		
					Cum	-	-	-	130	-	-	-	27	-27	-27
TOTAL - OSD & Interservice Activities (Treasury Basis)	496,357	628,750	-73,350	1,051,757	Mon	34,752	33,437	38,101	40,578	40,423	40,262	38,000	36,129		
					Cum	34,752	68,189	106,290	146,868	187,291	227,553	265,553	301,682	750,075	164,734

See footnotes on Page 4.

Distribution:
Senate, House, BoB,
NSC, OSD, Army,
Navy and Air Force

OSD Comptroller
EISED-248
29 March 1955
Replaces EISED-248
dated 3 March 1955

Department of Defense

/ MILITARY FUNCTIONS /

MONTHLY EXPENDITURES AND EXPENDITURE AVAILABILITY, BY APPROPRIATION TITLE

/ EXPENDITURES /

FY 1955

(Thousands of Dollars)

Department and Appropriation	TOTAL AVAILABLE FOR EXPENDITURE FY 1955				EXPENDITURES									Unexpended Balance 28 Feb. 1955	Unpaid Obligations 28 Feb. 1955
	Unexpended Balance Carried Into FY 1955	New Expenditure Availability FY 1955	Net Transfers	Total FY 1955		July 1954	Aug 1954	Sept. 1954	Oct. 1954	Nov. 1954	Dec. 1954	Jan. 1955	Feb. 1955		
(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
DEPARTMENT OF THE ARMY															
General Accounts:															
Military Personnel, Army	740,271	4,150,479	-	4,890,750	Mon	301,066	360,682	354,907	369,111	364,153	386,132	333,083	344,035	2,077,581	485,458
					Cum	301,066	661,748	1,016,655	1,385,766	1,749,919	2,136,051	2,469,134	2,813,169		
Maintenance and Operations	2,514,618	2,795,723	-315,000	4,995,341	Mon	193,130	242,477	189,296	195,224	211,195	249,049	236,350	194,582	3,284,039	662,333
					Cum	193,130	435,606	624,902	820,126	1,031,321	1,280,370	1,516,719	1,711,302		
Procurement and Production	10,744,459	-	-525,425	10,219,034	Mon	-30,640	56,510	93,263	93,947	41,066	155,433	298,125	1,073,902	8,437,428	4,754,545
					Cum	-30,640	25,870	119,133	213,080	254,146	409,579	707,704	1,781,606		
Military Construction, Army	951,878	-	-	951,878	Mon	14,918	24,681	22,139	32,169	31,286	49,042	26,377	21,026	730,240	288,145
					Cum	14,918	39,599	61,738	93,907	125,193	174,235	200,612	221,638		
Military Construction, Reserve Forces	42,170	15,000	-	57,170	Mon	1,656	1,584	2,017	1,971	2,439	2,273	2,251	2,038	40,942	14,260
					Cum	1,656	3,240	5,256	7,228	9,667	11,940	14,190	16,228		
Reserve Personnel	34,906	90,000	-	124,906	Mon	8,529	15,005	8,245	5,900	4,519	5,603	4,351	3,744	69,007	14,010
					Cum	8,529	23,534	31,783	37,683	42,202	47,804	52,156	55,899		
Army National Guard	84,832	218,530	⁄26,500	329,862	Mon	20,511	24,201	19,941	16,838	15,734	16,525	14,962	12,346	188,805	29,683
					Cum	20,511	44,712	64,652	81,490	97,224	113,749	128,711	141,057		
Research and Development	410,535	345,000	-	755,535	Mon	21,318	25,177	30,549	30,292	26,375	30,662	34,657	32,635	523,870	329,835
					Cum	21,318	46,495	77,044	107,336	133,711	164,373	199,030	231,666		
Promotion of Rifle Practico	19	100	-	119	Mon	8	7	9	13	7	7	6	5	58	12
					Cum	8	15	24	37	43	50	56	62		
Operation & Maintenance - Alaske Communication System	7,501	4,235	-	11,736	Mon	475	469	492	490	411	319	485	451	8,142	3,781
					Cum	475	945	1,437	1,927	2,338	2,657	3,142	3,593		
Construction - Alaska Communication System	2,037	503	-	2,540	Mon	8	46	19	226	194	150	62	61	1,773	328
					Cum	8	54	74	300	494	644	705	767		
Signal Service	212,234	-	-	212,234	Mon	2,043	4,037	-383	7,755	4,385	6,394	6,091	3,328	178,585	66,319
					Cum	2,043	6,079	5,696	13,451	17,837	24,230	30,321	33,648		
Engineer Service	48,724	-	-	48,724	Mon	51	-93	188	201	224	-61	263	488	47,464	4,128
					Cum	51	-43	146	347	571	510	772	1,260		
Ordnance Service and Supplies	751,857	-	-	751,857	Mon	9,414	3,472	10,203	-1,774	-996	3,697	-12,854	-9,266	749,961	94,471
					Cum	9,414	12,886	23,088	21,315	20,319	24,016	11,162	1,896		
Expediting Production	44,907	-	-	44,907	Mon	204	659	-615	1,828	71	228	141	12	42,378	11,721
					Cum	204	862	247	2,076	2,147	2,375	2,517	2,529		
Special Accounts:															
Preparation for Sale/Salvage of Military Property	2,803	23,000	-	25,803	Mon	478	1,163	1,414	1,111	1,208	1,558	2,349	1,933	14,589	3,008
					Cum	478	1,642	3,055	4,166	5,374	6,932	9,281	11,214		
Management Fund	-1,925,542	-	-	-1,925,542	Mon	-42,617	142,760	91,882	42,875	70,516	44,549	-371,478	-955,382	-948,646	(936,507) a/
					Cum	-42,617	100,143	192,025	234,900	305,416	349,965	-21,513	-976,895		
Business Enterprise Accounts:															
Stock Fund	904,802	-	-300,000	604,802	Mon	-12,701	-34,498	-21,761	-52,295	-28,051	-32,309	-54,831	-22,914	864,162	277,046
					Cum	-12,701	-47,200	-68,960	-121,255	-149,306	-181,615	-236,447	-259,360		
Industrial Fund	183,462	-	⁄149,650	333,112	Mon	20,075	10,401	-1,302	2,401	6,548	-1,219	-2,928	-1,434	300,571	-
					Cum	20,075	30,476	29,173	31,574	38,122	36,903	33,975	32,541		
Replacing Accounts:															
Replacing Quartermaster Supplies	256,069	-	-	256,069	Mon	998	433	-105	601	5	52	-46	-264	254,396	44
					Cum	998	1,431	1,326	1,927	1,932	1,983	1,937	1,674		
Replacing Signal Corps Supplies and Equipment	78,978	-	-	78,978	Mon	1,029	1,193	904	2,222	1,368	1,448	394	6,495	63,925	10,701
					Cum	1,029	2,222	3,126	5,348	6,716	8,164	8,558	15,053		
Replacing Medical Supplies	1,719	-	-	1,719	Mon	-11	37	9	-53	1	-92	-5	*	1,833	6
					Cum	-11	26	35	-18	-17	-109	-114	-115		
Replacing Engineer Suppliee	90,997	-	-	90,997	Mon	784	1,147	419	146	194	139	57	-107	88,217	1,935
					Cum	784	1,932	2,350	2,497	2,691	2,830	2,887	2,780		
Replacing Ordnance and Ordnance Storee	313,992	-	-	313,992	Mon	-144	102	6	94	22	153	246,167	19	67,572	4
					Cum	-144	-42	-36	58	80	234	246,401	246,420		
Consolidated Working Fund	64,919	-	-11	64,908	Mon	863	1,932	2,998	2,514	14,989	1,095	2,633	1,125	36,759	22,890
					Cum	863	2,795	5,793	8,307	23,296	24,391	27,024	28,149		
SUB-TOTAL - Standard Form 133	16,563,149	7,642,570	-964,286	23,241,433	Mon	511,445	883,580	804,737	753,807	767,864	920,826	766,662	708,862	17,123,651	7,074,663
					Cum	511,445	1,395,025	2,199,762	2,953,569	3,721,433	4,642,259	5,408,921	6,117,783		
Allocated Working Funds Administered by DoD Agencies	7,741	-	-	7,741	Mon	-688	-788	-445	650	-665	660	497	110	8,410	3,428
					Cum	-688	-1,476	-1,921	-1,271	-1,936	-1,276	-779	-669		
Allocated Working Funds Administered by Other Agencies	60,155	-	-	60,155	Mon	73	2,265	-3,467	1,739	-4,489	907	7,688	2,801	52,638	52,638
					Cum	73	2,338	-1,129	610	-3,879	-2,972	4,716	7,517		
Non-Classified Items	403	-	-	403	Mon	2,759	-7,623	4,723	183	194	-776	113	-117	947	947
					Cum	2,759	-4,864	-141	42	236	-540	-427	-544		
TOTAL - Department of the Army (Treasury Basis)	16,631,447	7,642,570	-964,286	23,309,732	Mon	513,589	877,434	805,548	756,379	762,904	921,617	774,960	711,656	17,185,646	7,131,676
					Cum	513,589	1,391,023	2,196,571	2,952,950	3,715,854	4,637,471	5,412,431	6,124,087		

See footnotes on Page 4.

Distribution:
Senate, House, BoB,
NSC, OSD, Army,
Navy and Air Force

OSD Comptroller
EISED-248
29 March 1955

Replaces EISED-248
dated 3 March 1955

Department of Defense

/ MILITARY FUNCTIONS /

MONTHLY EXPENDITURES AND EXPENDITURE AVAILABILITY, BY APPROPRIATION TITLE

/ EXPENDITURES /

FY 1955

(Thousands of Dollars)

Department and Appropriation	TOTAL AVAILABLE FOR EXPENDITURE FY 1955				EXPENDITURES									Unexpended Balance 28 Feb. 1955	Unpaid Obligations 28 Feb. 1955
	Unexpended Balance Carried Into FY 1955	New Expenditure Availability FY 1955	Net Transfers	Total FY 1955		July 1954	Aug 1954	Sept. 1954	Oct. 1954	Nov. 1954	Dec. 1954	Jan. 1955	Feb. 1955		
(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
DEPARTMENT OF THE NAVY															
General Accounts:															
Military Personnel, Navy	258,898	2,417,000	-193,000	2,482,898	Mon	244,967	135,942	198,601	191,427	203,692	217,906	171,392	191,333		
					Cum	244,967	380,909	579,510	770,937	974,629	1,192,535	1,363,927	1,555,260	927,637	86,592
Military Personnel, Naval Reserve	18,768	78,100	-	96,868	Mon	7,866	7,749	2,885	7,132	5,125	2,110	7,124	4,653		
					Cum	7,866	15,615	18,500	25,632	30,757	32,867	39,992	44,644	52,223	12,054
Military Personnel, Officer Candidates	3,403	-	-	3,403	Mon	1	1	9	*	*	*	*	-1		
					Cum	1	2	11	11	11	11	11	10	3,393	294
Navy Personnel, General Expenses	24,541	75,030	-118	99,453	Mon	6,097	6,545	6,861	5,876	6,404	6,720	6,029	6,251		
					Cum	6,097	12,642	19,502	25,379	31,783	38,502	44,531	50,782	48,671	12,996
Military Personnel, Marine Corps	95,442	612,181	-	707,623	Mon	46,055	49,598	50,487	49,801	47,635	50,388	49,239	42,675		
					Cum	46,055	95,653	146,140	195,941	243,576	293,964	343,203	385,878	321,745	45,615
Military Personnel, Marine Corps Reserve	7,592	16,750	-	24,342	Mon	2,085	1,553	806	1,174	718	209	1,184	308		
					Cum	2,085	3,638	4,444	5,618	6,336	6,545	7,729	8,037	16,305	3,349
Marine Corps Troops and Facilities	105,035	167,995	-61,048	211,982	Mon	-13,535	-44,433	9,001	3,854	7,948	10,677	12,704	17,087		
					Cum	-13,535	-57,968	-48,967	-45,113	-37,165	-26,487	-13,784	3,303	208,679	74,834
Marine Corps Procurement	1,080,773	129,974	-	1,210,747	Mon	41,393	74,791	36,643	28,534	24,137	19,687	26,081	12,845		
					Cum	41,393	116,184	152,827	181,361	205,498	225,185	251,266	264,111	946,637	562,767
Aircraft and Facilities	579,284	780,896	-144,063	1,216,117	Mon	49,399	49,791	59,137	59,673	55,366	62,406	60,261	54,319		
					Cum	49,399	99,189	158,326	217,999	273,365	335,771	396,032	450,351	765,766	292,544
Aircraft and Related Procurement	6,310,006	1,973,568	≠4,820	8,288,395	Mon	143,333	156,566	135,168	186,472	161,582	165,216	120,468	155,048		
					Cum	143,333	299,899	435,067	621,539	783,121	948,336	1,068,805	1,223,852	7,064,542	4,680,422
Ships and Facilities	860,271	818,681	-93,081	1,585,871	Mon	61,491	71,069	62,453	70,844	66,088	70,460	73,857	63,384		
					Cum	61,491	132,560	195,014	265,858	331,946	402,406	476,263	539,647	1,046,223	592,291
Construction of Ships	124,579	57,600	-	182,179	Mon	4,217	6,003	4,606	3,793	3,745	3,906	3,596	3,420		
					Cum	4,217	10,221	14,826	18,619	22,364	26,271	29,867	33,287	148,892	67,414
Shipbuilding and Conversion	1,708,624	1,042,400	≠2,400	2,753,424	Mon	53,902	66,060	65,570	61,999	66,232	75,246	64,670	72,488		
					Cum	53,902	119,961	185,532	247,531	313,762	389,008	453,678	526,166	2,227,258	1,320,690
Ordnance and Facilities	1,180,547	457,436	-249,387	1,388,596	Mon	45,458	46,053	53,558	47,351	45,924	50,562	44,747	44,993		
					Cum	45,458	91,511	145,069	192,420	238,344	288,906	333,653	378,646	1,009,950	635,754
Ordnance for New Construction	82,940	-	-	82,940	Mon	2,516	2,058	1,447	1,698	2,765	2,308	1,770	1,174		
					Cum	2,516	4,574	6,021	7,719	10,484	12,792	14,562	15,736	67,204	35,959
Medical Care	45,776	63,600	-1,606	107,770	Mon	4,606	5,458	4,523	6,126	4,597	4,837	6,121	3,292		
					Cum	4,606	10,064	14,587	20,713	25,310	30,147	36,268	39,560	68,210	10,840
Civil Engineering	57,578	104,294	-1,206	160,666	Mon	8,480	8,787	10,027	10,821	10,216	10,550	8,957	8,995		
					Cum	8,480	17,267	27,294	38,115	48,330	58,880	67,837	76,831	83,834	18,940
Public Works, Navy	456,236	98,000	-	554,236	Mon	11,570	17,141	17,102	41,825	15,314	15,802	15,767	13,606		
					Cum	11,570	28,712	45,814	87,639	102,953	118,755	134,522	148,129	406,107	140,044
Military Construction, Naval Reserve Forces	29,411	15,000	-	44,411	Mon	55	139	166	1,058	576	1,511	741	602		
					Cum	55	194	360	1,419	1,995	3,506	4,246	4,848	39,563	8,965
Construction of Water Supply Facilities	1,716	-	-	1,716	Mon	-	-	-	-	-	-	-	-		
					Cum	-	-	-	-	-	-	-	-	1,716	*
Facilities	22,415	-	-	22,415	Mon	388	773	1,097	793	982	1,461	600	815		
					Cum	388	1,162	2,258	3,051	4,033	5,494	6,093	6,908	15,507	6,260
Research and Development b/	63,449	419,875	≠267,954	751,279	Mon	27,455	40,416	37,628	38,201	34,780	45,164	38,650	36,288		
					Cum	27,455	67,871	105,499	143,701	178,481	223,644	262,294	298,582	452,697	276,043
Service-Wide Supply and Finance	56,357	340,300	-390	396,267	Mon	23,378	25,913	27,275	30,049	25,356	24,804	27,493	23,956		
					Cum	23,378	49,291	76,567	106,616	131,971	156,775	184,268	208,224	188,043	40,473
Service-Wide Operations	44,996	104,570	-	149,566	Mon	25,537	15,649	6,005	7,310	6,097	6,597	6,510	6,418		
					Cum	25,537	41,186	47,191	54,502	60,599	67,196	73,706	80,124	69,443	20,376
Naval Petroleum Reserves c/	1,694	3,575	-	5,269	Mon	264	59	380	190	189	182	141	111		
					Cum	264	323	703	893	1,081	1,263	1,404	1,515	3,754	2,915
Naval Petroleum Reserve #4, Alaska	2,961	-	-	2,961	Mon	3	-20	1	-	*	-	-	-		
					Cum	3	-16	-15	-15	-15	-15	-15	-15	2,975	-
Naval Emergency Fund	1,721	-	-	1,721	Mon	-	-	-	3	-	-	-	*		
					Cum	-	-	-	3	3	3	3	3	1,718	6
Special Accounts:															
Preparation for Sale/Salvage of Military Property	.8,289	10,638	-	18,927	Mon	484	711	635	832	750	767	672	724		
					Cum	484	1,195	1,830	2,662	3,412	4,179	4,851	5,575	13,352	497
Ships' Stores Profits	2,438	4,418	-	6,856	Mon	557	699	457	586	816	396	609	738		
					Cum	557	1,256	1,713	2,298	3,114	3,510	4,120	4,857	1,999	602
Management Fund	60,316	-	-	60,316	Mon	2,059	853	1,546	-25,160	-19,360	-19,657	3,113	-6,509		
					Cum	2,059	2,912	4,458	-20,701	-40,062	-59,719	-56,606	-63,115	123,431	14,445
Business Enterprise Funds:															
Navy Stock Fund	379,370	-	≠200,000	579,370	Mon	-12,759	-24,122	-19,087	-6,160	-15,725	1,630	-12,323	-20,992		
					Cum	-12,759	-36,882	-55,969	-62,128	-77,853	-76,224	-88,546	-109,539	688,908	185,034
Marine Corps Stock Fund	74,186	-	-25,000	49,186	Mon	-2,628	-2,824	-2,298	-2,173	-1,847	-2,258	-2,471	-2,131		
					Cum	-2,628	-5,452	-7,749	-9,922	-11,770	-14,028	-16,499	-18,630	67,816	6,644
Industrial Fund	388,406	-	≠68,800	457,206	Mon	40,142	-20,130	37,069	9,727	15,158	13,324	-14,367	-5,136		
					Cum	40,142	20,012	57,081	66,806	81,966	95,289	80,922	75,786	381,420	-

See footnotes on Page 4.

Distribution:
Senate, House, BoB,
NSC, OSD, Army,
Navy and Air Force

OSD Comptroller
EISED-248
29 March 1955

Replaces EISED-248
dated 3 March 1955

Department of Defense

/ MILITARY FUNCTIONS /

MONTHLY EXPENDITURES AND EXPENDITURE AVAILABILITY, BY APPROPRIATION TITLE

/ EXPENDITURES /

FY 1955

(Thousands of Dollars)

Department and Appropriation	TOTAL AVAILABLE FOR EXPENDITURE FY 1955				EXPENDITURES									Unexpended Balance 28 Feb. 1955	Unpaid Obligations 28 Feb. 1955
	Unexpended Balance Carried Into FY 1955	New Expenditure Availability FY 1955	Net Transfers	Total FY 1955		July 1954	Aug 1954	Sept. 1954	Oct. 1954	Nov. 1954	Dec. 1954	Jan. 1955	Feb. 1955		
(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
DEPARTMENT OF THE NAVY (continued)															
Other Revolving Accounts:															
Laundry Service, Naval Academy	117	-	-	117	Mon	-36	28	9	-60	26	46	-7	-23		
					Cum	-36	-8	1	-59	-33	13	5	-17	134	11
Naval Working Fund	56,184	-	-	56,184	Mon	13,617	747	5,733	993	1,238	-704	-57	-367		
					Cum	13,617	14,364	20,097	21,090	22,328	21,625	21,568	21,201	34,983	15,917
Consolidated Working Fund	-	-	-	-	Mon	-	-	-	-	-	-	-	-		
					Cum	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL - Standard Form 133	14,194,319	9,791,880	-224,925	23,761,274	Mon	838,416	699,625	815,501	834,592	776,521	842,252	723,271	730,361		
					Cum	838,416	1,538,041	2,353,542	3,188,134	3,964,655	4,806,907	5,530,178	6,260,539	17,500,735	9,171,588
Allocated Working Funds Administered by DoD Agencies	59,225	-	-	59,225	Mon	213	-38	579	-1,271	-13	557	-409	723		
					Cum	213	175	754	-517	-530	27	-382	341	58,884	9,065
Allocated Working Funds Administered by Other Agencies	46,392	-	-	46,392	Mon	601	-899	622	751	1,581	1,856	1,595	2,659		
					Cum	601	-298	324	1,075	2,656	4,511	6,106	8,765	37,627	37,627
Non-Classified Items	-	-	-	-	Mon	32	-923	435	3,294	-686	246	-3,262	-6,168		
					Cum	32	-891	-456	2,838	2,152	2,398	-864	-7,032	7,032	7,032
TOTAL - Department of the Navy (Treasury Basis)	14,299,936	9,791,880	-224,925	23,866,891	Mon	839,262	697,765	817,137	837,366	777,403	844,910	721,195	727,575		
					Cum	839,262	1,537,027	2,354,164	3,191,530	3,968,933	4,813,843	5,535,038	6,262,613	17,604,278	9,225,312
DEPARTMENT OF THE AIR FORCE															
General Accounts:															
Aircraft and Related Procurement	15,859,779	2,760,000	84,624	18,704,404	Mon	518,742	564,730	481,481	538,276	501,174	643,962	802,066	505,676		
					Cum	518,742	1,083,472	1,564,954	2,103,229	2,604,404	3,248,365	4,050,431	4,556,108	14,148,296	9,831,541
Major Procurement Other Than Aircraft	2,735,120	674,364	-	3,409,484	Mon	67,586	54,498	70,093	61,301	87,140	127,742	86,402	72,644		
					Cum	67,586	122,083	192,177	253,478	340,618	468,361	554,762	627,406	2,782,078	1,663,175
Acquisition and Construction of Real Property	2,018,551	630,000	-	2,648,551	Mon	41,163	83,926	68,972	81,338	131,170	102,864	60,265	64,814		
					Cum	41,163	125,089	194,062	275,400	406,570	509,434	569,699	634,513	2,014,039	869,160
Maintenance and Operations	1,836,177	3,502,792	-290,000	5,048,969	Mon	210,111	219,478	269,134	260,283	296,577	308,892	262,775	267,668		
					Cum	210,111	429,588	698,722	959,005	1,255,582	1,564,473	1,827,249	2,094,917	2,954,052	1,459,062
Military Personnel	271,750	3,356,704	-25,000	3,603,454	Mon	227,253	285,042	274,844	267,137	283,066	287,775	279,287	286,255		
					Cum	227,253	512,295	787,139	1,054,276	1,337,343	1,625,117	1,904,404	2,190,659	1,412,795	313,930
Research and Development	525,433	418,070	+1,000	944,503	Mon	30,099	35,542	35,155	32,158	39,507	38,429	45,987	32,085		
					Cum	30,099	65,641	100,796	132,953	172,460	210,890	256,877	288,962	655,541	375,998
Reserve Personnel Requirements	10,013	28,000	-5,000	33,013	Mon	3,543	3,651	1,296	1,674	2,396	869	2,188	2,752		
					Cum	3,543	7,193	8,490	10,164	12,560	13,428	15,616	18,368	14,645	3,045
Air National Guard	90,950	160,000	-15,000	235,949	Mon	10,957	20,245	15,719	17,255	14,428	12,220	12,470	12,156		
					Cum	10,957	31,202	46,922	64,177	78,605	90,825	103,294	115,450	120,499	46,872
Contingencies	6,272	28,000	-	34,272	Mon	10,709	359	328	11,812	401	370	370	419		
					Cum	10,709	11,068	11,397	23,209	23,610	23,980	24,350	24,769	9,503	3,053
Special Accounts:															
Preparation for Sale/Salvage of Military Property	10,478	7,619	-	18,097	Mon	335	289	306	327	311	431	334	357		
					Cum	335	625	931	1,258	1,569	2,000	2,334	2,691	15,407	1,102
Management Fund	70,482	-	-276 e/	70,206	Mon	1,397	4,712	963	8,004	-50,707	-21,612	-399	553		
					Cum	1,397	6,108	7,072	15,075	-35,631	-57,244	-57,643	-57,089	127,295	85,635
Business Enterprise Funds:															
Stock Fund	136,887	-	+315,000	451,887	Mon	-14,849	24,435	-42,307	-6,460	-24,986	-26,033	-1,955	-18,658		
					Cum	-14,849	9,586	-32,722	-39,182	-64,168	-90,201	-92,157	-110,815	562,702	176,905
Industrial Fund	1,010	-	+160,000	161,010	Mon	-16	-34	31	-34	16	-107	163	-52		
					Cum	-16	-49	-18	-52	-37	-144	20	-32	161,042	-
Consolidated Working Fund	204	-	-	204	Mon	19	49	10	26	4	5	4	4		
					Cum	19	68	78	104	108	113	117	121	83	82
SUB-TOTAL - Standard Form 133 Basis	23,573,108	11,565,549	+225,349	35,364,006	Mon	1,107,048	1,296,923	1,176,028	1,273,096	1,280,496	1,475,806	1,549,957	1,226,674		
					Cum	1,107,048	2,403,971	3,579,999	4,853,095	6,133,591	7,609,397	9,159,354	10,386,028	24,977,978	14,828,660
Allocated Working Funds Administered by DoD Agencies	34,496	-	-	34,496	Mon	950	4,140	2,368	636	-9,959	-4,134	164	1,337		
					Cum	950	5,090	7,458	8,094	-1,865	-5,999	-5,835	-4,498	38,994	22,569
Allocated Working Funds Administered by Other Agencies	45,813	-	-	45,813	Mon	-276	207	3,856	-69	1,661	1,758	8,244	1,770		
					Cum	-276	-69	3,787	3,718	5,379	7,136	15,380	17,150	28,663	28,663
Non-Classified Items	-1	-	-	-1	Mon	-2,444	2,612	35	-161	53	25	-120	8		
					Cum	-2,444	168	203	42	95	120	-	8	-9	-9
TOTAL - Department of the Air Force (Treasury Basis)	23,653,416	11,565,549	+225,349	35,444,314	Mon	1,105,278	1,303,882	1,182,287	1,273,502	1,272,251	1,473,454	1,558,245	1,229,789		
					Cum	1,105,278	2,409,160	3,591,447	4,864,949	6,137,200	7,610,654	9,168,899	10,398,688	25,045,626	14,879,883

SOURCE: Standard Form 133

NOTE: Amounts will not necessarily add to totals due to rounding.

* Less than $500.

a/ Excluded from totals because approximately equivalent amounts of unpaid obligations are included under the appropriation accounts procuring through the Ordnance Consolidated Procurement Account of the Army Management Fund.

b/ Includes the appropriation "Research".

c/ Includes the appropriation "Operation and Conservation of Naval Petroleum Reserves".

d/ Appropriation Warrant not actually issued by Treasury Department pending receipt of formal request from Department of Defense.

e/ Represents lapsed amounts transferred to Certified Claims Account.

Distribution:
Senate, House, BoB,
NSC, OSD, Army,
Navy and Air Force

OSD Comptroller
EISED-248
29 March 1955

Replaces EISED-248
dated 3 March 1955

A57151

EISED
250

DEPARTMENT OF DEFENSE

Monthly Report on STATUS OF FUNDS by Budget Category

MILITARY FUNCTIONS AND MUTUAL DEFENSE ASSISTANCE PROGRAM

28 FEBRUARY 1955

EISED 250 - Prepared by the FISCAL
ANALYSIS BRANCH, Office of the
Assistant Secretary of Defense
(Comptroller), Room 3-D-853,
LI - 56700, Extension 72332.

SECTION I

Status of Funds Available for Expenditure

MILITARY FUNCTIONS AND
MUTUAL DEFENSE
ASSISTANCE PROGRAM

AS OF 28 FEBRUARY 1955

Pr curement and Construction Table
H d Goods, Soft Goods, etc.) Page 20

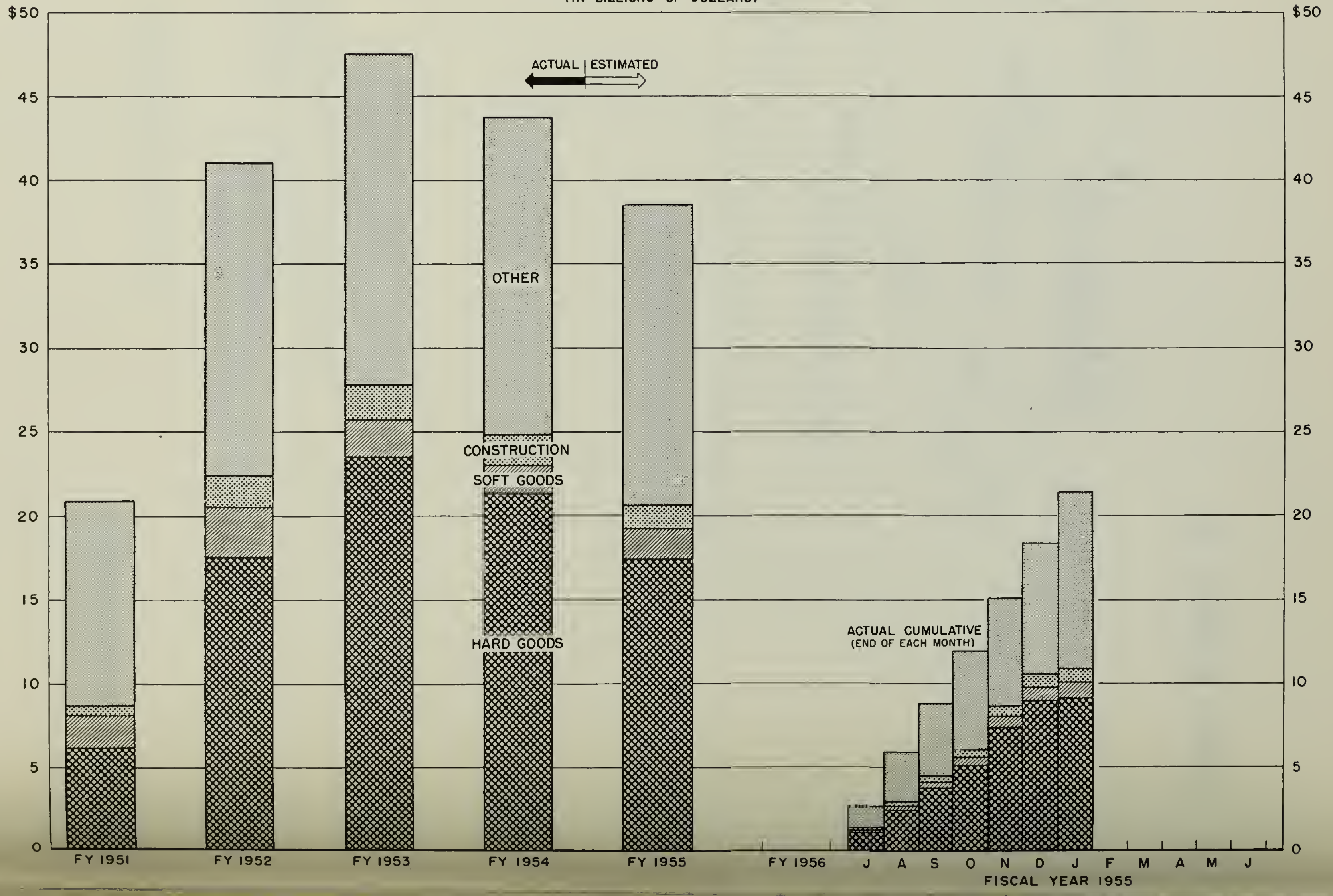
MILITARY FUNCTIONS AND
MUTUAL DEFENSE
ASSISTANCE PROGRAM

Department of Defense

EXPENDITURES BY HARD GOODS, SOFT GOODS, CONSTRUCTION, AND ALL OTHER

(IN BILLIONS OF DOLLARS)

FISCAL YEARS
1951 - 1955
1955 BY MONTHS



MONTHLY REPORT ON STATUS OF FUNDS BY BUDGET CATEGORY

Fiscal Year 1955

(Thousands of Dollars)

Budget Category	Available for Expenditure	EXPENDITURES													Unexpended Balance	Unpaid Obligations 31 Jan 1955
		July 1954	Aug 1954	Sept 1954	Oct 1954	Nov 1954	Dec 1954	Jan 1955	Feb 1955	Mar 1955	Apr 1955	May 1955	Jun 1955	Cum. thru 31 Jan 1955		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
GRAND TOTAL	a/	2,783,542	3,100,898	3,004,154	3,091,966	3,067,665	3,423,951	2,945,147	a/					21,417,323	a/	35,452,851
I. MILITARY PERSONNEL COSTS		830,101	818,878	879,265	871,817	898,393	942,284	840,553						6,081,291		938,746
a. Pay and Allowances		763,845	696,208	771,740	751,932	784,482	835,321	719,910						5,323,438		578,037
b. Subsistence		33,999	59,629	71,305	67,758	72,124	57,641	79,450						441,906		215,641
c. Transportation - PCS		30,243	60,899	34,489	50,016	40,725	48,840	40,080						305,292		140,378
d. Other Military Personnel Activities		2,014	2,142	1,731	2,111	1,062	482	1,113						10,655		4,690
II. OPERATION & MAINTENANCE		557,480	646,044	671,241	633,616	677,971	738,151	695,584						4,620,088		3,039,740
a. Troops and Facilities		43,404	46,499	60,382	49,434	9,951	92,808	63,733						366,211		185,265
b. Aircraft and Facilities		196,575	191,642	260,729	234,418	259,271	279,409	240,559						1,662,604		1,459,141
c. Ships and Facilities		45,603	60,956	57,391	53,989	60,264	62,144	58,894						399,241		401,739
d. Medical Care		20,235	22,302	20,660	21,845	20,430	20,120	23,555						149,147		52,623
e. Supply Systems		139,280	200,062	139,892	147,833	202,208	156,869	171,578						1,157,722		519,580
f. Service-Wide Facilities & Services		59,345	64,295	68,286	69,391	67,128	64,931	74,445						467,821		163,893
g. Recruiting and Training		46,970	53,110	56,600	47,697	51,803	54,711	54,293						365,184		173,896
h. Industrial Mobilization		6,068	7,178	7,301	9,009	6,916	7,159	8,527						52,158		83,603
III. MAJOR PROCUREMENT & PRODUCTION		1,032,307	1,317,698	1,103,011	1,288,682	1,189,328	1,393,510	1,164,783						8,489,320		27,993,563
a. Aircraft		626,023	742,296	547,891	719,414	631,351	765,053	616,299						4,648,328		14,372,155
b. Ships and Harbor Craft		74,020	87,091	95,452	86,974	113,217	105,366	82,100						644,220		1,750,365
c. Combat Vehicles		87,748	24,690	54,450	80,640	50,071	47,159	138,746						483,504		2,113,645
d. Support Vehicles		1,143	45,891	34,466	31,598	23,626	42,551	-37,139						142,136		299,816
e. Artillery		13,806	4,649	7,651	8,330	4,730	20,296	13,592						73,054		338,899
f. Weapons		2,330	15,748	19,549	13,660	20,104	15,083	-14,605						71,869		205,875
g. Ammunition		63,990	192,727	157,948	143,575	159,662	179,884	174,282						1,072,069		4,389,644
h. Guided Missiles		29,119	38,733	41,128	39,965	36,005	47,497	38,957						271,404		1,184,726
i. Electronics and Communications		61,077	76,675	55,486	71,536	69,503	72,368	75,116						481,761		1,689,066
j. Production Equipment and Facilities		49,176	56,132	53,190	58,142	45,795	58,154	56,165						376,754		1,133,138
k. Other Major Procurement & Production		23,875	33,066	35,800	34,848	35,264	40,099	21,270						224,221		516,234
IV. MILITARY PUBLIC WORKS		74,447	128,026	111,744	155,152	170,812	108,104	114,814						863,099		1,601,057
a. Continental United States		46,829	74,110	66,279	112,806	88,063	83,637	50,029						521,753		840,275
b. Outside Continental United States		26,448	51,436	41,850	38,342	79,224	19,607	60,600						317,507		737,807
c. Master Planning		1,170	2,480	3,615	4,004	3,525	4,860	4,185						23,839		22,975
V. RESERVE COMPONENTS		62,952	82,431	59,417	60,382	53,750	49,384	53,613						421,929		141,850
a. Military Personnel Costs		39,411	46,502	25,085	25,967	21,922	19,655	32,462						211,004		52,341
b. Operation and Maintenance		19,930	28,716	28,096	24,881	26,505	23,440	15,335						166,903		41,099
c. Major Procurement and Production		188	2,499	1,256	3,160	257	540	229						8,129		13,334
d. Military Public Works		3,423	4,714	4,980	6,374	5,066	5,749	5,587						35,893		35,076
VI. RESEARCH AND DEVELOPMENT		91,102	109,654	111,478	108,832	110,358	120,105	126,912						778,441		1,088,880
a. Direct Costs		81,951	101,253	102,501	99,828	100,878	110,653	117,899						714,963		1,066,425
b. Indirect Costs		9,151	8,401	8,977	9,004	9,480	9,452	9,013						63,478		22,455
VII. DOD ESTABLISHMENT-WIDE ACTIVITIES		107,406	114,323	34,038	72,795	4,660	108,804	50,470						492,496		106,541
a. Retired Pay		32,495	33,353	33,458	33,899	34,291	34,135	34,293						235,924		4,445
b. Office of Secretary of Defense		1,009	985	931	948	1,048	1,427	953						7,301		1,184
c. Inter-Departmental Projects		72,110	77,559	-4,468	31,138	-28,515	70,507	10,073						228,551		85,560
d. International Activities		1,792	2,426	4,117	6,810	-2,164	2,735	5,151						20,720		15,352
VIII. WORKING CAPITAL (REVOLVING) FUNDS		30,855	-47,460	-42,448	-54,059	-47,597	-47,651	-88,777						-297,137		633,198
UNDISTRIBUTED		-3,110	-68,696	76,409	-45,251	9,990	11,260	-12,805						-32,204		-90,730
MEMORANDUM - OPER. & MAINT. PROCUREMENT		144,071	135,272	194,236	139,138	178,488	204,499	181,954						1,177,658		1,214,646
1. Petroleum, Oil and Lubricants		54,155	44,156	95,752	61,378	90,956	80,223	64,110						490,730		190,701
2. Maintenance Spares & Spare Parts		34,809	38,239	46,797	17,864	40,378	51,227	58,619						287,933		741,359
3. Organizational Equipment & Supplies		55,107	52,877	51,687	59,896	47,154	73,049	59,225						398,995		282,586

SOURCE: DD Forms 736-1

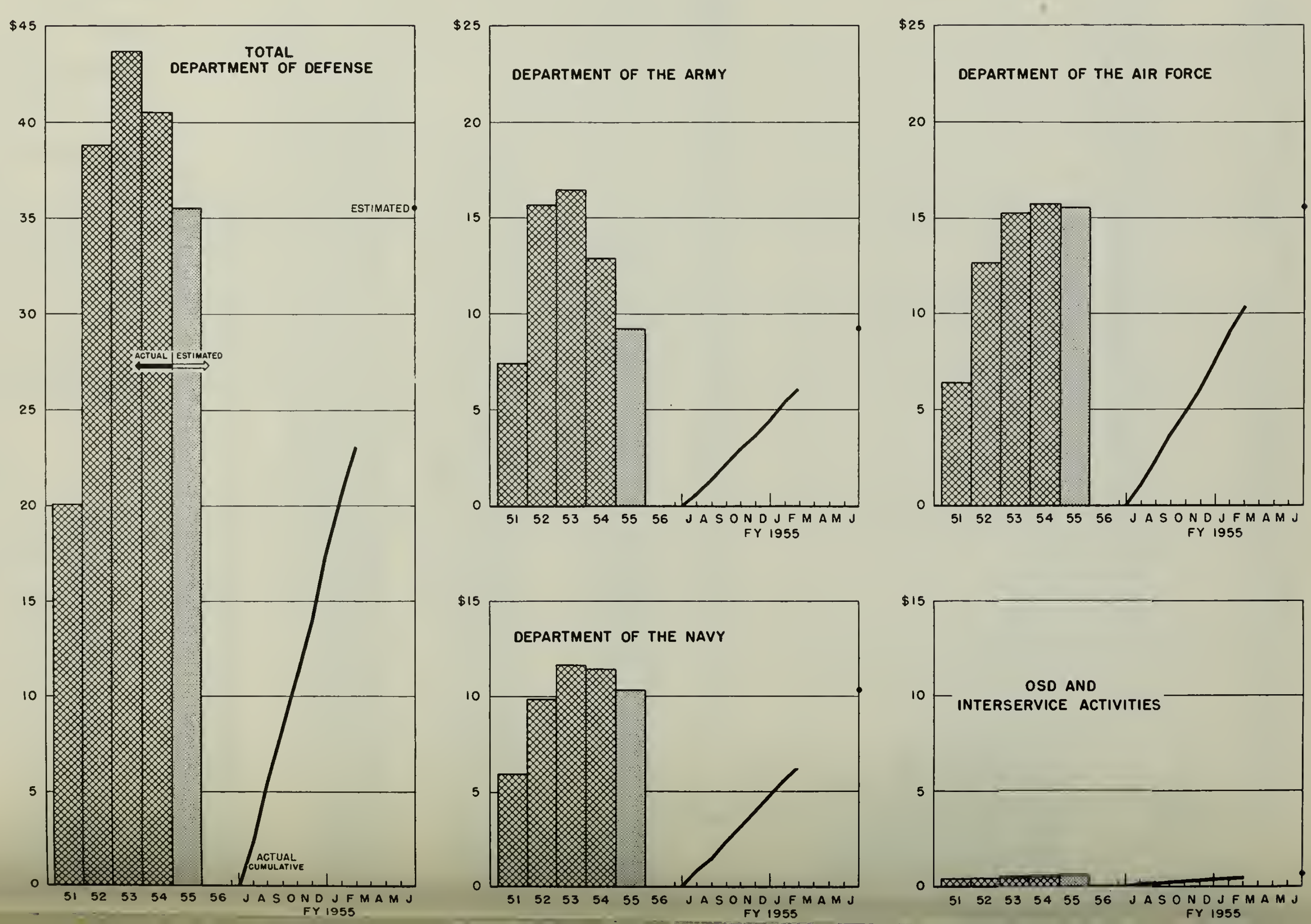
NOTE: Amounts will not necessarily add to totals due to rounding.

a/ Data not yet available.

MILITARY FUNCTIONS

Department of Defense
EXPENDITURES BY DEPARTMENT
(IN BILLIONS OF DOLLARS)

FISCAL YEARS
1951-1955
1955 BY MONTHS



MILITARY FUNCTIONS

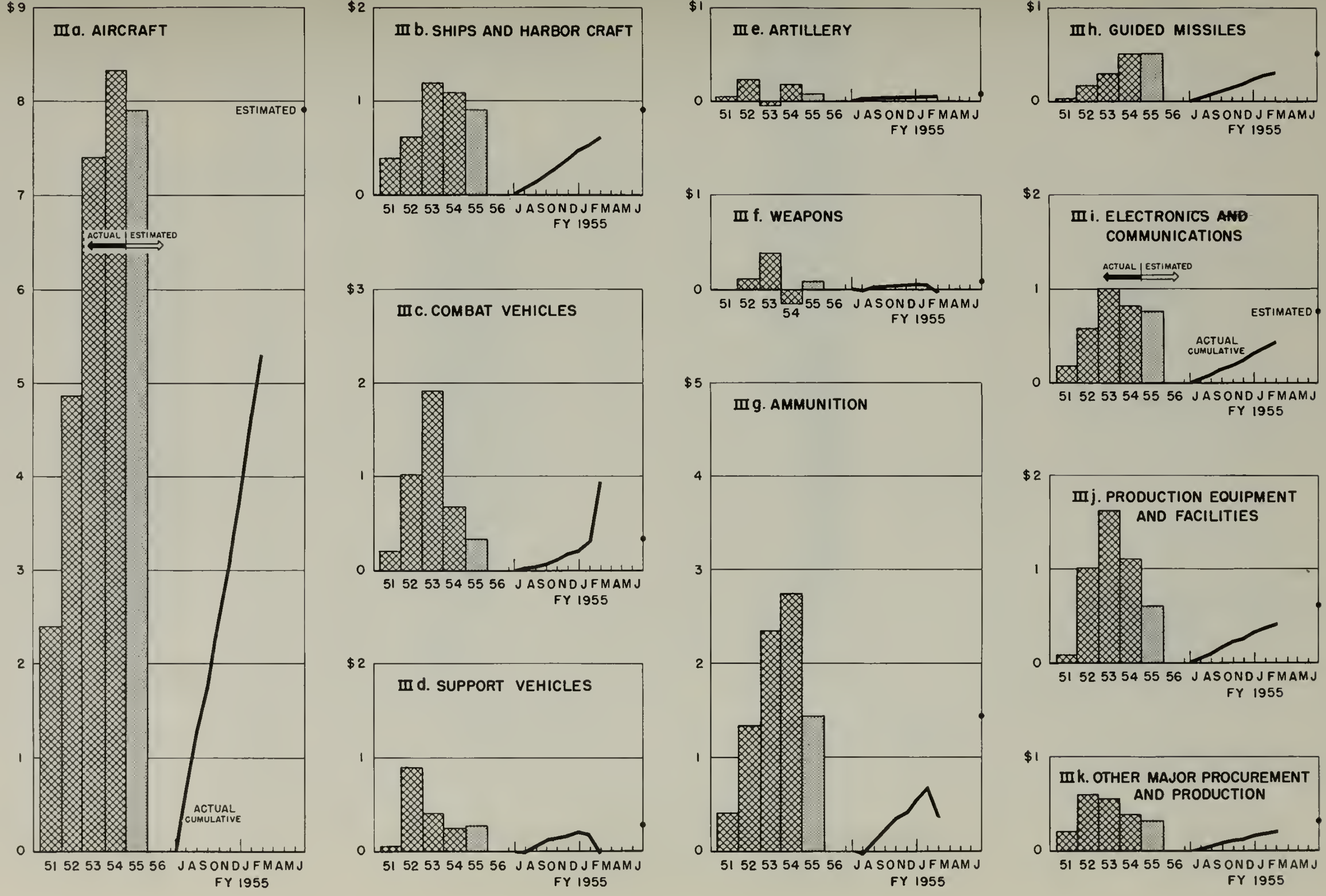
Department of Defense

EXPENDITURES BUDGET CATEGORY III

MAJOR PROCUREMENT AND PRODUCTION

(IN BILLIONS OF DOLLARS)

FISCAL YEARS
1951-1955
1955 BY MONTHS

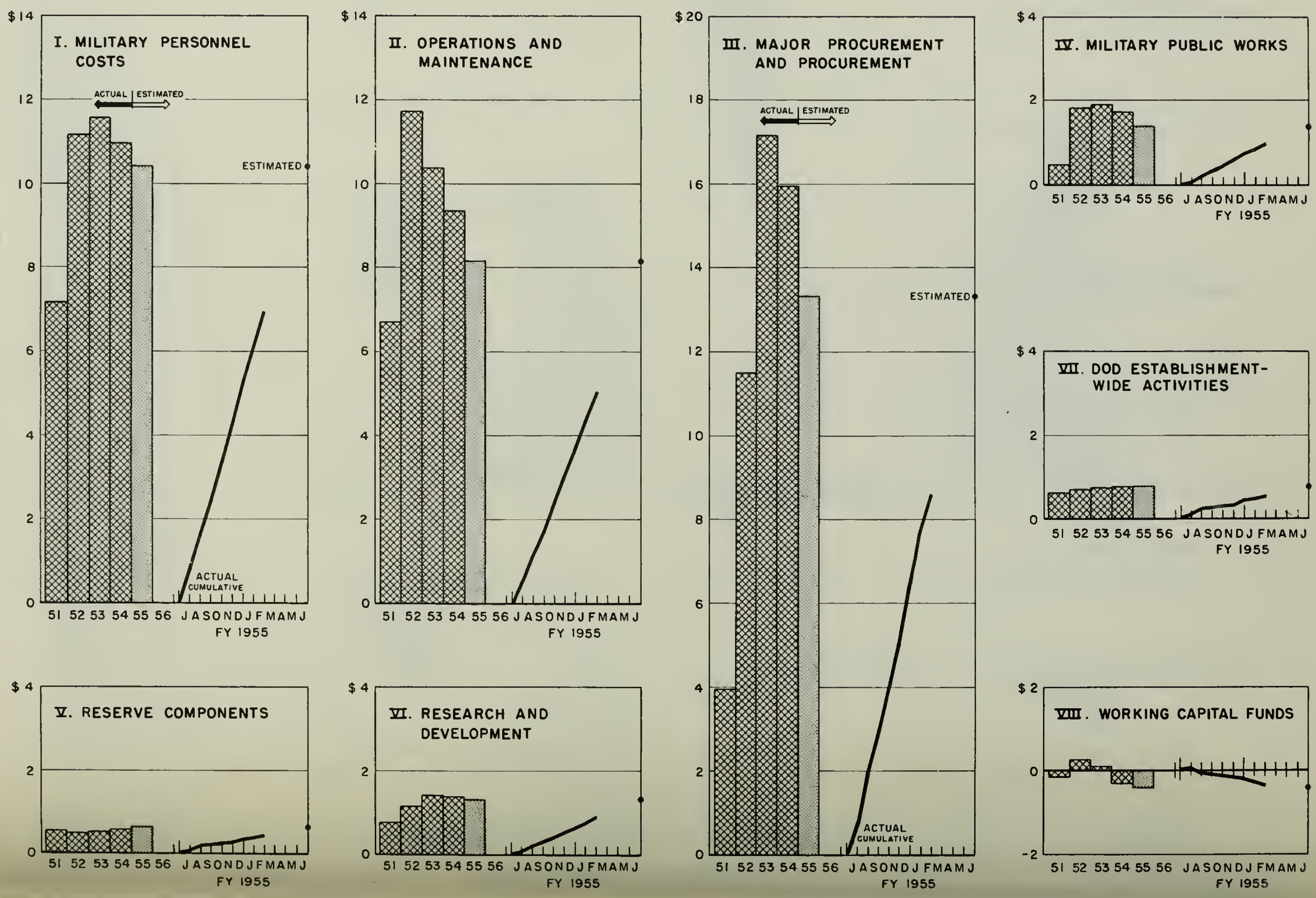


MILITARY
FUNCTIONS

Department of Defense
EXPENDITURES BY BUDGET CATEGORY

(IN BILLIONS OF DOLLARS)

FISCAL YEARS
1951–1955
1955 BY MONTHS

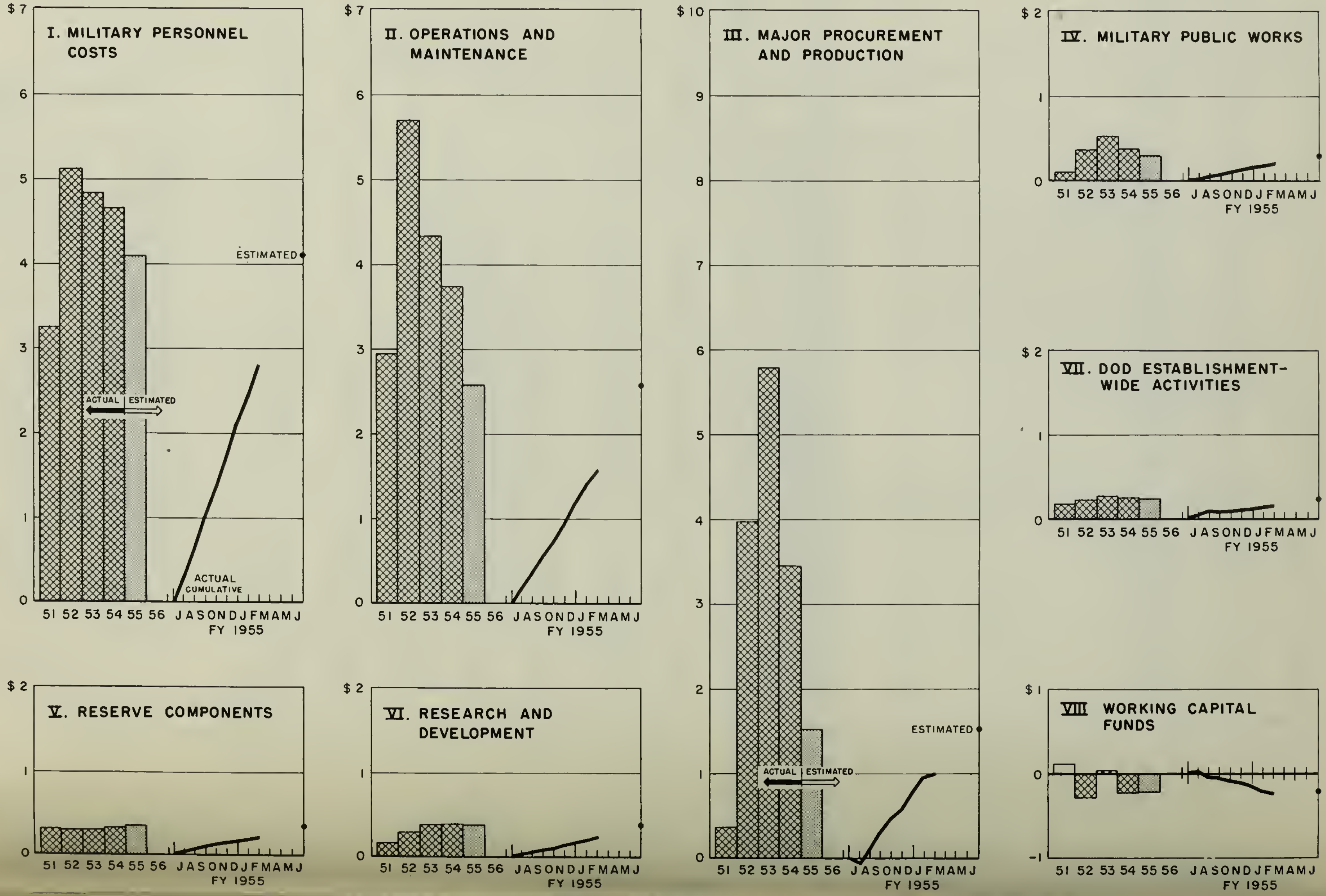


MILITARY
FUNCTIONS

Department of the Army
EXPENDITURES BY BUDGET CATEGORY

(IN BILLIONS OF DOLLARS)

FISCAL YEARS
1951-1955
1955 BY MONTHS



Department of the Army

MONTHLY REPORT ON STATUS OF FUNDS BY BUDGET CATEGORY

Fiscal Year 1955

(Thousands of Dollars)

Budget Category	Available for Expenditure	EXPENDITURES July 1954	Aug 1954	Sept 1954	Oct 1954	Nov 1954	Dec 1954	Jan 1955	Feb 1955	Mar 1955	Apr 1955	May 1955	Jun 1955	Cum. thru 28 Feb 1955	Unexpended Balance 28 Feb 1955	Unpaid Obligations 28 Feb 1955
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
GRAND TOTAL	23,241,433	511,445	883,580	804,737	753,807	767,864	920,826	766,662	708,862					6,117,783	17,123,650	7,074,663
I. MILITARY PERSONNEL COSTS	4,629,130	312,077	347,272	355,241	363,629	363,926	386,085	340,603	342,726					2,811,559	1,817,571	485,905
a. Pay and Allowances	3,863,747	288,399	286,014	298,757	312,521	302,039	329,606	284,259	299,521					2,401,116	1,462,631	359,569
b. Subsistence	486,096	8,832	28,279	41,351	28,075	41,691	27,820	42,087	24,254					242,389	243,707	68,996
c. Transportation - PCS	269,607	13,552	31,919	14,152	22,386	19,812	28,138	13,802	18,384					162,145	107,462	55,948
d. Other Military Personnel Activities	9,680	1,294	1,060	981	647	384	521	455	567					5,909	3,771	1,392
II. OPERATION & MAINTENANCE	3,195,658	168,607	212,694	190,973	173,488	194,631	235,321	231,863	184,889					1,592,466	1,603,192	506,959
a. Troops and Facilities	539,010	26,909	28,869	45,215	37,546	-6,562	85,390	53,861	36,205					307,433	231,577	69,424
b. Aircraft and Facilities	-	-	-	-	-	-	-	-	-					-	-	-
c. Ships and Facilities	-	-	-	-	-	-	-	-	-					-	-	-
d. Medical Care	180,674	11,731	11,075	10,838	9,490	10,064	9,008	12,425	11,107					85,738	94,936	25,299
e. Supply Systems	1,573,994	82,765	124,530	78,828	80,545	136,244	85,829	102,385	89,486					780,612	793,382	256,648
f. Service-Wide Facilities & Services	480,425	29,529	28,316	31,803	30,799	31,040	29,246	37,176	27,720					245,629	234,796	85,650
g. Recruiting and Training	310,993	14,524	17,836	21,227	12,606	19,947	20,818	21,739	18,437					147,134	163,859	37,484
h. Industrial Mobilization	110,562	3,149	2,068	3,062	2,502	3,898	5,030	4,277	1,934					25,920	84,642	32,454
III. MAJOR PROCUREMENT & PRODUCTION	6,708,548	-65,451	201,306	176,193	149,098	120,334	210,286	161,209	49,315					1,002,290	5,706,258	5,034,895
a. Aircraft	396,541	4,068	2,649	2,944	1,718	3,099	5,235	4,176	3,033					26,922	369,619	262,144
b. Ships and Harbor Craft	84,260	851	2,126	3,125	4,720	3,787	1,978	3,987	1,986					22,560	61,700	47,351
c. Combat Vehicles	525,003	2,554	34,257	16,609	51,497	32,620	-2,172	138,270	621,811					895,446	-370,443	650,424
d. Support Vehicles	607,769	-15,206	23,344	59,444	1,584	6,432	57,921	-62,218	-201,500					-130,199	737,968	92,322
e. Artillery	321,439	5,065	14,381	2,265	-237	389	14,535	8,604	11,611					56,613	264,826	203,262
f. Weapons	67,908	-11,781	4,562	3,670	4,493	10,572	5,797	-29,082	-62,804					-74,573	142,481	90,015
g. Ammunition	2,890,297	-71,746	93,111	73,184	52,779	41,812	85,078	66,929	-349,442					-8,295	2,898,592	2,534,615
h. Guided Missiles	617,318	83	3,597	2,419	3,113	2,645	6,321	4,065	167					22,410	594,908	507,240
i. Electronics and Communications	565,812	5,157	4,829	2,769	16,157	9,490	18,952	10,995	11,756					80,105	485,707	358,621
j. Production Equipment and Facilities	585,849	15,860	16,624	13,431	14,274	11,015	16,078	15,803	11,579					114,664	471,185	267,893
k. Other Major Procurement & Production	46,352	-356	1,826	-3,667	-1,000	-1,527	563	-320	1,118					-3,363	49,715	21,008
IV. MILITARY PUBLIC WORKS	934,011	15,301	25,469	23,176	33,093	30,921	39,001	28,284	23,532					218,777	715,234	298,454
a. Continental United States	571,431	8,824	14,481	15,966	18,497	19,777	23,445	20,552	17,912					139,454	431,977	181,813
b. Outside Continental United States	358,786	7,184	11,496	6,913	14,401	10,841	15,123	7,338	5,304					78,600	280,186	115,727
c. Master Planning	3,794	-707	-508	297	195	303	433	394	316					723	3,071	914
V. RESERVE COMPONENTS	474,595	33,175	43,865	32,748	27,204	25,381	26,803	24,096	20,163					233,435	241,160	61,584
a. Military Personnel Costs	251,506	22,104	30,946	18,649	12,890	12,981	14,094	20,014	10,232					141,910	109,596	32,129
b. Operation and Maintenance	166,205	9,404	11,334	12,091	12,342	9,953	10,015	1,832	7,900					74,871	91,334	14,366
c. Major Procurement and Production	1,254	11	2	-9	-	8	421	-1	-7					425	829	829
d. Military Public Works	55,630	1,656	1,583	2,017	1,972	2,439	2,273	2,251	2,038					16,229	39,401	14,260
VI. RESEARCH AND DEVELOPMENT	778,869	22,840	27,142	32,589	31,552	28,672	32,074	35,812	34,245					244,926	533,943	341,296
a. Direct Costs	729,825	21,237	25,042	29,976	29,127	26,067	29,643	33,224	31,703					226,019	503,806	334,767
b. Indirect Costs	49,044	1,603	2,100	2,613	2,425	2,605	2,431	2,588	2,542					18,907	30,137	6,529
VII. DOD ESTABLISHMENT-WIDE ACTIVITIES	285,826	37,463	63,997	-9,246	10,565	25,106	12,319	14,082	9,791					164,077	121,749	68,358
a. Retired Pay	-	-	-	-	-	-	-	-	-					-	-	-
b. Office of Secretary of Defense	-	-	-	-	-	-	-	-	-					-	-	-
c. Inter-Departmental Projects	259,126	36,988	63,092	-10,280	9,264	23,964	11,077	12,659	8,542					155,306	103,820	60,523
d. International Activities	26,700	475	905	1,034	1,301	1,142	1,242	1,423	1,249					8,771	17,929	7,835
VIII. WORKING CAPITAL (REVOLVING) FUNDS	939,399	7,383	-25,562	-21,599	-49,892	-21,479	-33,549	-57,760	-24,303					-226,761	1,166,160	278,473
UNDISTRIBUTED	5,295,397	-19,950	-12,603	24,662	15,070	372	12,486	-11,527	68,504					77,014	5,218,383	-1,261
MEMORANDUM - OPER. & MAINT. PROCUREMENT	644,783	21,023	40,796	30,414	14,438	23,927	53,020	56,056	39,267					278,941	365,842	189,344
1. Petroleum, Oil and Lubricants	92,848	6,337	6,320	2,962	5,374	2,497	4,356	10,378	9,485					47,709	45,139	11,562
2. Maintenance Spares & Spare Parts	246,086	4,109	14,884	10,190	-12,524	9,268	12,552	13,268	8,623					60,370	185,716	125,627
3. Organizational Equipment & Supplies	305,849	10,577	19,592	17,262	21,588	12,162	36,112	32,410	21,159					170,862	134,987	52,155

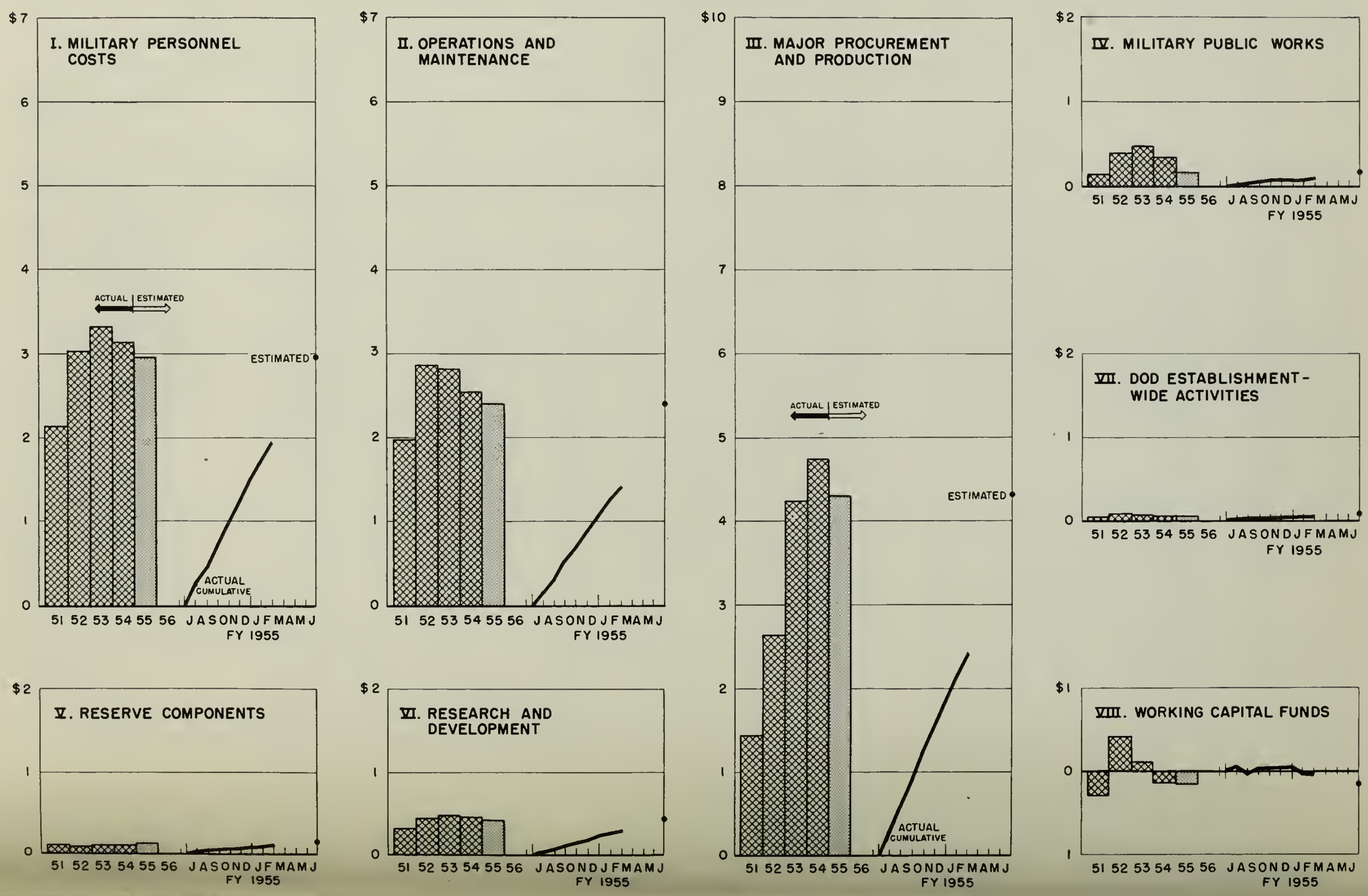
SOURCE: DD Forms 736-1

NOTE: Amounts will not necessarily add to totals due to rounding.

MILITARY
FUNCTIONS

Department of the Navy
EXPENDITURES BY BUDGET CATEGORY
(IN BILLIONS OF DOLLARS)

FISCAL YEARS
1951-1955
1955 BY MONTHS



MONTHLY REPORT ON STATUS OF FUNDS BY BUDGET CATEGORY

Fiscal Year 1955

(Thousands of Dollars)

Budget Category	Available for Expenditure	EXPENDITURES													Unexpended Balance 28 Feb 1955	Unpaid Obligations 28 Feb 1955
		July 1954	Aug 1954	Sept 1954	Oct 1954	Nov 1954	Dec 1954	Jan 1955	Feb 1955	Mar 1955	Apr 1955	May 1955	Jun 1955	Cum. thru 28 Feb 1955		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
GRAND TOTAL	23,761,274	838,416	699,625	815,500	834,593	776,521	842,252	723,271	730,362					6,260,539	17,500,735	9,171,588
I. MILITARY PERSONNEL COSTS	3,132,148	290,762	186,640	249,201	241,275	251,254	268,253	220,663	234,053					1,942,101	1,190,047	133,753
a. Pay and Allowances	2,714,851	267,430	158,171	219,027	209,238	223,083	244,288	190,691	207,163					1,719,091	995,760	76,185
b. Subsistence	275,248	15,250	17,691	21,468	19,227	19,355	17,581	18,888	18,718					148,178	127,070	26,377
c. Transportation - PCS	138,506	7,819	10,530	8,545	11,937	8,615	6,915	10,866	8,000					73,227	65,279	30,523
d. Other Military Personnel Activities	3,543	263	248	161	873	201	-531	218	172					1,605	1,938	668
II. OPERATION & MAINTENANCE	3,101,250	154,895	181,603	189,472	182,096	167,115	187,950	189,418	169,653					1,422,202	1,679,048	763,484
a. Troops and Facilities	171,881	5,630	8,255	9,400	5,644	8,117	7,125	7,191	8,170					59,532	112,349	70,169
b. Aircraft and Facilities	729,470	35,786	36,583	51,264	40,601	31,216	46,912	45,702	40,429					328,493	400,977	153,184
c. Ships and Facilities	1,108,614	45,104	60,111	52,220	52,699	58,185	60,454	57,181	53,023					438,977	669,637	364,937
d. Medical Care	67,518	4,455	5,434	4,506	5,999	4,507	4,749	6,052	3,281					38,983	28,535	10,704
e. Supply Systems	511,883	33,794	33,610	35,652	35,847	29,423	34,252	35,546	29,920					268,044	243,839	75,479
f. Service-Wide Facilities & Services	333,743	21,288	25,881	25,182	28,420	25,681	24,500	26,030	24,500					201,482	132,261	48,414
g. Recruiting and Training	119,918	6,764	7,635	8,460	8,017	8,018	8,737	8,292	7,766					63,689	56,229	18,342
h. Industrial Mobilization	58,223	2,074	4,094	2,788	4,869	1,968	1,221	3,424	2,564					23,002	35,221	22,255
III. MAJOR PROCUREMENT & PRODUCTION	12,634,815	260,637	356,036	297,299	329,275	301,914	318,216	267,513	306,490					2,437,380	10,197,435	·7,611,799
a. Aircraft	6,519,329	116,682	166,294	118,258	170,610	144,314	148,784	105,058	148,101					1,118,101	5,401,228	4,317,864
b. Ships and Harbor Craft	2,637,903	60,066	73,348	71,011	66,857	70,934	80,061	69,081	76,257					567,615	2,070,288	1,409,201
c. Combat Vehicles	471,282	8,372	6,005	3,450	3,369	3,472	9,007	4,177	8,864					46,716	424,566	302,960
d. Support Vehicles	87,933	2,742	5,045	8,428	6,177	2,616	3,128	1,181	3,350					32,667	55,266	23·981
e. Artillery	41,198	721	-2,366	641	97	227	-	41	-7					-646	41,844	30,739
f. Weapons	134,242	5,532	5,909	10,449	3,356	5,512	6,761	7,226	950					45,695	88,547	58,724
g. Ammunition	983,733	21,650	46,475	33,990	24,546	33,236	17,826	32,066	25,074					234,863	748,870	472,709
h. Guided Missiles	517,358	12,474	16,343	13,946	16,567	10,626	16,187	11,973	11,776					109,892	407,466	293,997
i. Electronics and Communications	532,824	12,982	16,650	14,877	15,985	12,542	8,801	14,685	15,769					112,291	420,533	319,906
j. Production Equipment and Facilities	520,964	16,297	14,693	14,404	13,564	10,445	18,646	12,903	12,166					113,118	407,846	311,655
k. Other Major Procurement & Production	188,049	3,119	7,640	7,845	8,147	7,990	9,015	9,122	4,190					57,068	130,981	70,063
IV. MILITARY PUBLIC WORKS	612,069	11,647	15,909	17,567	17,142	-243	-1,060	17,879	8,876					87,717	524,352	152,801
a. Continental United States	403,434	8,423	12,478	12,450	30,449	11,149	11,330	11,480	9,904					107,663	295,771	101,952
b. Outside Continental United States	199,648	3,037	3,152	4,841	-13,985	-11,640	-12,656	6,144	-1,249					-22,356	222,004	48,580
c. Master Planning	8,987	187	279	276	678	248	266	255	221					2,410	6,577	2,269
V. RESERVE COMPONENTS	238,164	15,278	14,669	9,652	14,251	11,544	9,493	14,859	11,820					101,566	136,598	39,965
a. Military Personnel Costs	110,235	9,951	9,304	3,700	8,294	5,854	2,318	8,309	4,963					52,693	57,542	15,555
b. Operation and Maintenance	87,292	5,272	5,211	5,773	4,863	5,113	5,661	5,669	6,253					43,815	43,477	15,393
c. Major Procurement and Production	262	-	15	13	35	1	3	141	2					210	52	52
d. Military Public Works	40,375	55	139	166	1,059	576	1,511	740	602					4,848	35,527	8,965
VI. RESEARCH AND DEVELOPMENT	769,171	31,817	41,083	37,610	38,699	35,471	45,665	38,714	36,337					305,396	463,775	292,811
a. Direct Costs	766,834	30,615	40,669	37,370	38,544	35,304	45,646	38,687	36,356					303,191	463,643	292,596
b. Indirect Costs	2,337	1,202	414	240	155	167	19	27	-19					2,205	132	215
VII. DOD ESTABLISHMENT-WIDE ACTIVITIES	58,150	21,961	11,555	1,919	2,286	1,694	1,816	1,763	1,618					44,612	13,538	6,206
a. Retired Pay	-	-	-	-	9	-9	-	-	-					-	-	-
b. Office of Secretary of Defense	-	-	-	-	-	-	-	-	-					-	-	-
c. Inter-Departmental Projects	56,213	21,810	11,452	1,734	2,149	1,595	1,685	1,615	1,506					43,546	12,667	5,900
d. International Activities	1,937	151	103	185	128	108	131	148	112					1,066	871	306
VIII. WORKING CAPITAL (REVOLVING) FUNDS	1,141,939	38,337	-46,299	21,427	2,327	-1,147	12,038	-29,225	-28,648					-31,190	1,173,129	207,603
UNDISTRIBUTED	2,073,568	13,082	-61,571	-8,647	7,242	8,919	-119	1,687	-9,837					-49,245	2,122,813	-36,834
MEMORANDUM - OPER. & MAINT. PROCUREMENT	935,677	37,255	38,577	52,529	35,411	35,930	47,310	45,197	43,358					·335,567	·600,110	312,105
1. Petroleum, Oil and Lubricants	278,482	14,516	21,129	18,325	19,433	18,465	18,149	14,953	16,728					141,698	136,784	42,160
2. Maintenance Spares & Spare Parts	518,534	15,679	7,897	25,258	10,369	11,156	22,134	23,978	20,874					137,345	381,189	225,163
3. Organizational Equipment & Supplies	138,661	7,060	9,551	8,946	5,609	6,309	7,027	6,266	5,756					56,524	82,137	44,782

SOURCE: DD Forms 736-1

NOTE: Amounts will not necessarily add to totals due to rounding.

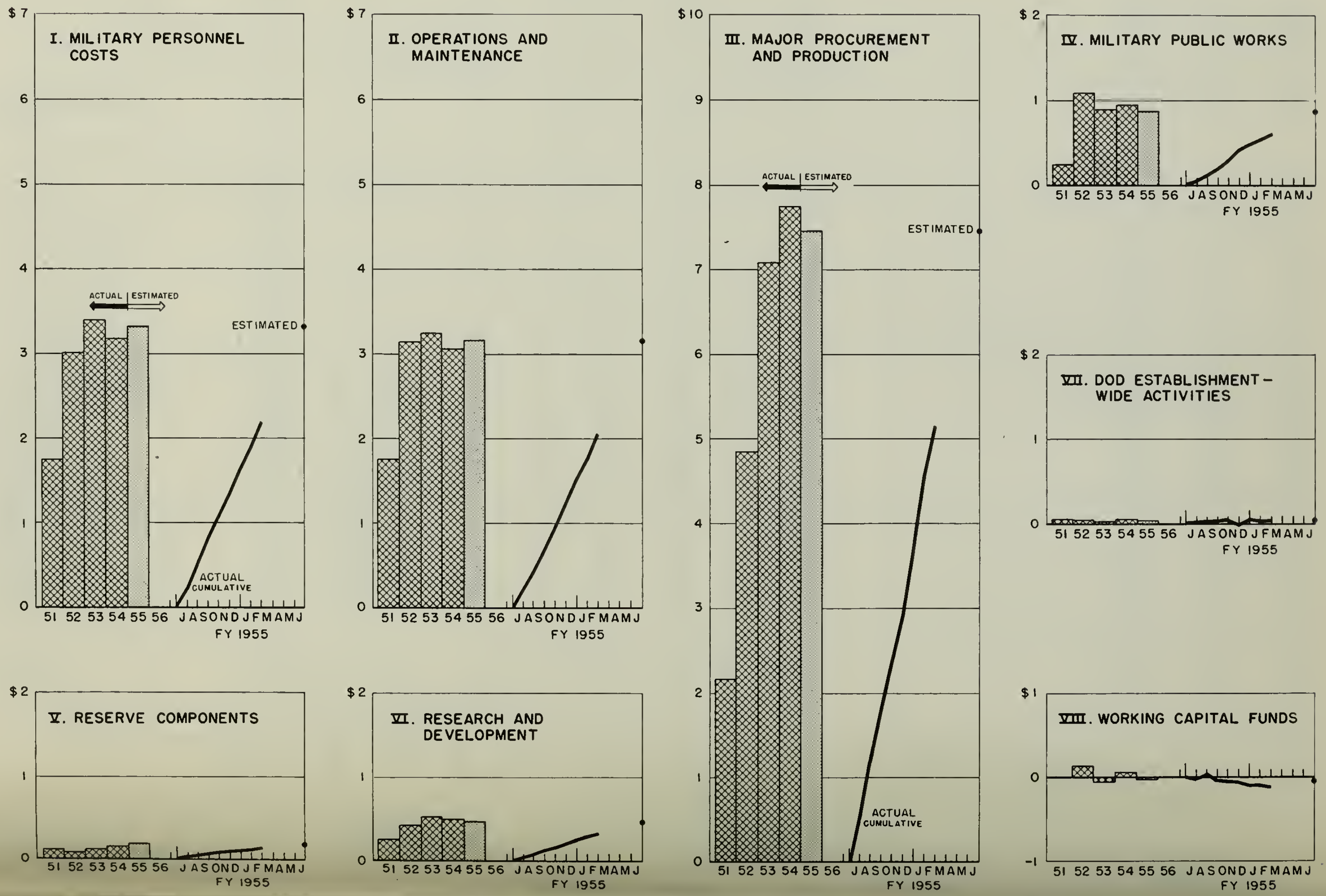
MILITARY
FUNCTIONS

Department of the Air Force

EXPENDITURES BY BUDGET CATEGORY

(IN BILLIONS OF DOLLARS)

FISCAL YEARS
1951 - 1955
1955 BY MONTHS



Department of the Air Force

MONTHLY REPORT ON STATUS OF FUNDS BY BUDGET CATEGORY

Fiscal Year 1955

(Thousands of Dollars)

Budget Category	Available for Expenditure	EXPENDITURES													Unexpended Balance 28 Feb 1955	Unpaid Obligations 28 Feb 1955
		July 1954	Aug 1954	Sept 1954	Oct 1954	Nov 1954	Dec 1954	Jan 1955	Feb 1955	Mar 1955	Apr 1955	May 1955	Jun 1955	Cum. thru 28 Feb 1955		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
GRAND TOTAL	35,364,006	1,107,048	1,296,923	1,176,028	1,273,096	1,280,496	1,475,806	1,549,957	1,226,674					10,386,028	24,977,978	14,828,660
I. MILITARY PERSONNEL COSTS	3,583,523	227,253	285,041	274,844	267,139	283,066	287,774	279,286	286,257					2,190,660	1,392,863	313,930
a. Pay and Allowances	3,052,132	208,016	252,023	253,956	230,173	259,360	261,427	244,960	255,220					1,965,135	1,086,997	137,161
b. Subsistence	286,745	9,908	13,734	8,507	20,682	10,931	12,068	18,474	15,426					109,730	177,015	118,451
c. Transportation - PCS	234,543	8,872	16,450	11,792	15,693	12,298	13,787	15,412	15,269					111,573	122,970	55,813
d. Other Military Personnel Activities	10,103	457	834	589	591	477	492	440	342					4,222	5,881	2,505
II. OPERATION & MAINTENANCE	4,859,971	204,881	214,709	264,479	255,716	291,072	300,466	257,349	262,649					2,051,321	2,808,650	1,466,094
a. Troops and Facilities	-	-	-	-	-	-	-	-	-					-	-	-
b. Aircraft and Facilities	3,860,113	159,791	153,946	209,194	192,914	225,637	233,392	194,720	204,566					1,574,160	2,285,953	1,311,074
c. Ships and Facilities	-	-	-	-	-	-	-	-	-					-	-	-
d. Medical Care	79,740	4,044	5,258	5,313	6,333	5,654	6,340	5,002	4,721					42,665	37,075	14,543
e. Supply Systems	351,618	14,656	25,849	19,946	25,257	27,947	26,626	26,088	23,969					190,338	161,280	51,194
f. Service-Wide Facilities & Services	163,619	8,528	10,096	11,296	10,162	10,424	11,185	11,239	9,829					82,759	80,860	28,790
g. Recruiting and Training	284,846	17,017	18,544	17,279	19,412	20,360	22,015	19,474	18,883					152,984	131,862	51,804
b. Industrial Mobilization	120,035	845	1,016	1,451	1,638	1,050	908	826	681					8,415	111,620	8,689
III. MAJOR PROCUREMENT & PRODUCTION	21,735,749	585,483	618,212	550,124	597,939	587,264	740,996	887,642	577,638					5,145,298	16,590,451	11,503,954
a. Aircraft	16,679,027	479,463	511,168	424,693	484,157	450,810	591,997	754,975	459,843					4,157,106	12,521,921	8,947,407
b. Ships and Harbor Craft	9,491	49	354	616	509	375	368	250	242					2,763	6,728	3,329
c. Combat Vehicles	-	-	-	-	-	-	-	-	-					-	-	-
d. Support Vehicles	190,414	9,042	8,638	11,026	11,862	10,634	13,448	15,192	7,549					87,391	103,023	59,520
e. Artillery	-	-	-	-	-	-	-	-	-					-	-	-
f. Weapons	6,318	242	442	313	580	-83	13	3,682	3,002					8,191	-1,873	17,021
g. Ammunition	815,274	21,577	12,084	7,416	11,285	25,087	23,695	19,899	16,335					137,378	677,896	503,441
h. Guided Missiles	991,072	16,562	18,793	24,763	20,285	22,734	24,989	22,919	22,807					173,852	817,220	361,077
i. Electronics and Communications	1,509,822	26,228	28,305	32,931	22,316	32,789	36,964	34,458	29,176					243,167	1,266,655	786,204
j. Production Equipment and Facilities	827,499	16,937	24,366	25,071	29,101	24,000	23,226	26,616	20,846					190,163	637,336	463,579
k. Other Major Procurement & Production	706,832	15,383	14,062	23,295	17,844	20,918	26,296	9,651	17,838					145,287	561,545	362,376
IV. MILITARY PUBLIC WORKS	2,696,531	41,212	85,235	69,975	83,596	136,751	60,043	65,194	65,377					607,383	2,089,148	924,929
a. Continental United States	1,580,583	29,582	47,151	37,863	52,117	57,137	47,515	17,997	44,782					334,144	1,246,439	542,180
b. Outside Continental United States	1,059,801	9,940	35,375	29,070	28,348	76,640	8,367	43,661	17,679					249,080	810,721	363,576
c. Master Planning	56,147	1,690	2,709	3,042	3,131	2,974	4,161	3,536	2,916					24,159	31,988	19,173
V. RESERVE COMPONENTS	263,559	14,499	23,897	17,017	18,927	16,825	13,088	14,658	14,907					133,818	129,741	49,917
a. Military Personnel Costs	66,409	7,356	6,252	2,736	4,783	3,087	3,243	4,139	3,900					35,496	30,913	8,081
b. Operation and Maintenance	121,373	5,254	12,171	10,232	7,676	11,439	7,764	7,834	8,887					71,257	50,116	13,971
c. Major Procurement and Production	33,329	177	2,482	1,252	3,125	248	116	89	1,318					8,807	24,522	13,855
d. Military Public Works	42,448	1,712	2,992	2,797	3,343	2,051	1,965	2,596	802					18,258	24,190	14,010
VI. RESEARCH AND DEVELOPMENT	1,033,231	36,445	41,429	41,279	38,497	46,215	42,232	52,386	38,307					336,790	696,441	392,027
a. Direct Costs	944,503	30,099	35,542	35,155	32,157	39,507	35,230	45,988	32,086					285,764	658,739	377,397
b. Indirect Costs	88,728	6,346	5,887	6,124	6,340	6,708	7,002	6,398	6,221					51,026	37,702	14,630
VII. DOD ESTABLISHMENT-WIDE ACTIVITIES	43,098	12,140	3,999	586	17,776	-55,726	57,347	-4,766	249					31,605	11,493	1,804
a. Retired Pay	-	-	-	-	-	-	-	-	-					-	-	-
b. Office of Secretary of Defense	-	-	-	-	-	-	-	-	-					-	-	-
c. Inter-Departmental Projects	40,265	12,064	3,807	366	17,610	-55,891	57,179	-4,962	108					30,281	9,984	1,061
d. International Activities	2,833	76	192	220	166	165	168	196	141					1,324	1,509	743
VIII. WORKING CAPITAL (REVOLVING) FUNDS	612,897	-14,865	24,401	-42,276	-6,494	-24,971	-26,140	-1,792	-18,710					-110,847	723,744	176,005
UNDISTRIBUTED	535,447	-	-	-	-	-	-	-	-					-	535,447	-
MEMORANDUM - OPER. & MAINT. PROCUREMENT	1,772,134	73,275	43,730	100,112	80,797	108,782	99,704	76,444	74,031					656,875	1,115,259	638,991
1. Petroleum, Oil and Lubricants	676,733	32,724	16,035	74,404	36,027	69,489	57,532	38,713	39,584					364,508	312,225	138,640
2. Maintenance Spares & Spare Parts	624,833	14,740	14,876	4,206	18,338	16,055	18,789	19,570	15,913					122,487	502,346	354,270
3. Organizational Equipment & Supplies	470,568	25,811	12,819	21,502	26,432	23,238	23,383	18,161	18,534					169,880	300,688	146,081

SOURCE: DD Forms 736-1

NOTE: Amounts will not necessarily add to totals due to rounding.

OSD and Interservice Activities

MONTHLY REPORT ON STATUS OF FUNDS BY BUDGET CATEGORY

Fiscal Year 1955

(Thousands of Dollars)

Budget Category	Available for Expenditure	EXPENDITURES													Unexpended Balance 28 Feb 1955	Unpaid Obligations 28 Feb 1955
		July 1954	Aug 1954	Sept 1954	Oct 1954	Nov 1954	Dec 1954	Jan 1955	Feb 1955	Mar 1955	Apr 1955	May 1955	Jun 1955	Cum. thru 28 Feb 1955		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
GRAND TOTAL	1,051,757	34,752	33,437	38,101	52,191	70,552	40,257	39,345	36,089					344,724	707,033	121,693
I. MILITARY PERSONNEL COSTS	-	-	-	-	-	-	-	-	-					-	-	-
a. Pay and Allowances	-	-	-	-	-	-	-	-	-					-	-	-
b. Subsistence	-	-	-	-	-	-	-	-	-					-	-	-
c. Transportation - PCS	-	-	-	-	-	-	-	-	-					-	-	-
d. Other Military Personnel Activities	-	-	-	-	-	-	-	-	-					-	-	-
II. OPERATION & MAINTENANCE	-	-	-	-	-	-	-	-	-					-	-	-
a. Troops and Facilities	-	-	-	-	-	-	-	-	-					-	-	-
b. Aircraft and Facilities	-	-	-	-	-	-	-	-	-					-	-	-
c. Ships and Facilities	-	-	-	-	-	-	-	-	-					-	-	-
d. Medical Care	-	-	-	-	-	-	-	-	-					-	-	-
e. Supply Systems	-	-	-	-	-	-	-	-	-					-	-	-
f. Service-Wide Facilities & Services	-	-	-	-	-	-	-	-	-					-	-	-
g. Recruiting and Training	-	-	-	-	-	-	-	-	-					-	-	-
h. Industrial Mobilization	-	-	-	-	-	-	-	-	-					-	-	-
III. MAJOR PROCUREMENT & PRODUCTION	230,030	-	-	-	-	30,000	-	-	-					30,000	200,030	440
a. Aircraft	-	-	-	-	-	-	-	-	-					-	-	-
b. Ships and Harbor Craft	80,000	-	-	-	-	30,000	-	-	-					30,000	50,000	440
c. Combat Vehicles	-	-	-	-	-	-	-	-	-					-	-	-
d. Support Vehicles	-	-	-	-	-	-	-	-	-					-	-	-
e. Artillery	-	-	-	-	-	-	-	-	-					-	-	-
f. Weapons	-	-	-	-	-	-	-	-	-					-	-	-
g. Ammunition	-	-	-	-	-	-	-	-	-					-	-	-
h. Guided Missiles	-	-	-	-	-	-	-	-	-					-	-	-
i. Electronics and Communications	-	-	-	-	-	-	-	-	-					-	-	-
j. Production Equipment and Facilities	150,030	-	-	-	-	-	-	-	-					-	150,030	-
k. Other Major Procurement & Production	-	-	-	-	-	-	-	-	-					-	-	-
IV. MILITARY PUBLIC WORKS	196,053	-	-	-	15,367	3,002	4,129	3,457	124					26,079	169,974	105,121
a. Continental United States	75,696	-	-	-	11,743	-	1,347	-	110					13,200	62,496	8,595
b. Outside Continental United States	120,357	-	-	-	3,624	3,002	2,782	3,457	14					12,879	107,478	96,526
c. Master Planning	-	-	-	-	-	-	-	-	-					-	-	-
V. RESERVE COMPONENTS	-	-	-	-	-	-	-	-	-					-	-	-
a. Military Personnel Costs	-	-	-	-	-	-	-	-	-					-	-	-
b. Operation and Maintenance	-	-	-	-	-	-	-	-	-					-	-	-
c. Major Procurement and Production	-	-	-	-	-	-	-	-	-					-	-	-
d. Military Public Works	-	-	-	-	-	-	-	-	-					-	-	-
VI. RESEARCH AND DEVELOPMENT	90,310	-	-	-	-	-	-	-	-					-	90,310	-
a. Direct Costs	90,310	-	-	-	-	-	-	-	-					-	90,310	-
b. Indirect Costs	-	-	-	-	-	-	-	-	-					-	-	-
VII. DOD ESTABLISHMENT-WIDE ACTIVITIES	535,364	34,752	33,437	38,101	36,824	37,550	36,128	35,888	35,965					288,645	246,719	16,132
a. Retired Pay	409,201	32,495	33,353	33,458	33,890	34,300	34,135	34,293	34,227					270,151	139,050	4,614
b. Office of Secretary of Defense	15,130	1,009	985	931	948	1,048	1,427	953	1,068					8,369	6,761	1,069
c. Inter-Departmental Projects	111,033	1,248	-901	3,712	1,986	2,202	566	642	670					10,125	100,908	10,449
d. International Activities	-	-	-	-	-	-	-	-	-					-	-	-
VIII. WORKING CAPITAL (REVOLVING) FUNDS	-	-	-	-	-	-	-	-	-					-	-	-
UNDISTRIBUTED	-	-	-	-	-	-	-	-	-					-	-	-
MEMORANDUM - OPER. & MAINT. PROCUREMENT	-	-	-	-	-	-	-	-	-					-	-	-
1. Petroleum, Oil and Lubricants	-	-	-	-	-	-	-	-	-					-	-	-
2. Maintenance Spares & Spare Parts	-	-	-	-	-	-	-	-	-					-	-	-
3. Organizational Equipment & Supplies	-	-	-	-	-	-	-	-	-					-	-	-

SOURCE: DD Forms 736-1

NOTE: Amounts will not necessarily add to totals due to rounding.

MONTHLY REPORT ON STATUS OF FUNDS BY BUDGET CATEGORY

Fiscal Year 1955

(Thousands of Dollars)

Budget Category	Available for Expenditure	EXPENDITURES													Unexpended Balance	Unpaid Obligations 31 Jan 1955
		July 1954	Aug 1954	Sept 1954	Oct 1954	Nov 1954	Dec 1954	Jan 1955	Feb 1955	Mar 1955	Apr 1955	May 1955	Jun 1955	Cum. thru 31 Jan 1955		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
GRAND TOTAL	a/	292,881	187,333	169,788	178,279	172,232	144,810	-134,088	a/					1,010,235	a/	2,673,270
I. MILITARY PERSONNEL COSTS		9	-75	-21	-226	147	172	1						7		-561
a. Pay and Allowances		-	-	-	-	-	-	-						-		-
b. Subsistence		9	-75	-21	-226	147	172	1						7		-561
c. Transportation - PCS		-	-	-	-	-	-	-						-		-
d. Other Military Personnel Activities		-	-	-	-	-	-	-						-		-
II. OPERATION & MAINTENANCE		29,097	37,038	26,317	22,316	25,153	14,414	16,954						171,290		176,165
a. Troops and Facilities		10,865	9,375	5,767	6,244	8,396	293	2,681						43,621		31,985
b. Aircraft and Facilities		998	1,113	271	903	2,418	-895	137						4,946		10,124
c. Ships and Facilities		499	845	5,171	1,290	2,079	1,690	1,713						13,287		27,028
d. Medical Care		5	535	3	23	205	23	76						870		1,877
e. Supply Systems		8,065	16,073	5,466	6,184	8,594	10,162	7,559						62,103		41,806
f. Service-Wide Facilities & Services		-	2	5	10	-17	-	-						-		-
g. Recruiting and Training		8,665	9,095	9,634	7,662	3,478	3,141	4,788						46,463		63,345
h. Industrial Mobilization		-	-	-	-	-	-	-						-		-
III. MAJOR PROCUREMENT & PRODUCTION		251,638	142,144	79,395	212,370	149,816	124,012	-151,581						807,795		2,360,327
a. Aircraft		25,810	62,185	1,996	62,929	33,128	19,037	-247,910						-42,824		345,438
b. Ships and Harbor Craft		13,054	11,263	20,700	14,888	8,121	22,959	8,782						99,767		259,945
c. Combat Vehicles		76,822	-15,572	34,391	25,774	13,979	40,324	-3,701						172,017		314,948
d. Support Vehicles		4,565	8,864	-44,432	11,975	3,944	-31,946	8,706						-38,324		132,333
e. Artillery		8,020	-7,366	4,745	8,470	4,114	5,761	4,947						28,691		129,369
f. Weapons		8,337	4,835	5,117	5,231	4,103	2,512	3,569						33,704		38,967
g. Ammunition		92,509	41,057	43,358	54,965	59,527	53,285	55,388						400,090		842,616
h. Guided Missiles		-	-	-	-	-	-	-						-		-
i. Electronics and Communications		16,710	26,891	4,909	17,078	14,682	7,651	14,978						102,899		175,578
j. Production Equipment and Facilities		82	449	284	1,203	335	204	843						3,400		68,800
k. Other Major Procurement & Production		5,729	9,538	8,327	9,857	7,883	4,225	2,817						48,375		52,333
IV. MILITARY PUBLIC WORKS		6,287	1,413	1,026	5,954	381	5,991	-						21,052		140,015
a. Continental United States		-	-	-	-	-	-	-						-		-
b. Outside Continental United States		6,287	1,413	1,026	5,954	381	5,991	-						21,052		140,015
c. Master Planning		-	-	-	-	-	-	-						-		-
V. RESERVE COMPONENTS		-	-	-	-	-	-	-						-		-
a. Military Personnel Costs		-	-	-	-	-	-	-						-		-
b. Operation and Maintenance		-	-	-	-	-	-	-						-		-
c. Major Procurement and Production		-	-	-	-	-	-	-						-		-
d. Military Public Works		-	-	-	-	-	-	-						-		-
VI. RESEARCH AND DEVELOPMENT		-	-	-	84	-	134	-						218		19,411
a. Direct Costs		-	-	-	-	-	134	-						134		19,411
b. Indirect Costs		-	-	-	84	-	-	-						84		-
VII. DOD ESTABLISHMENT-WIDE ACTIVITIES		1,090	1,335	2,678	5,344	-3,964	1,194	3,503						11,180		6,713
a. Retired Pay		-	-	-	-	-	-	-						-		-
b. Office of Secretary of Defense		-	-	-	-	-	-	-						-		-
c. Inter-Departmental Projects		-	109	-	129	-385	-	119						119		-119
d. International Activities		1,090	1,226	2,678	5,215	-3,579	1,194	3,384						11,061		6,832
VIII. WORKING CAPITAL (REVOLVING) FUNDS		-	-	-	-	-	-	-						-		-
UNDISTRIBUTED		3,758	5,478	60,394	-67,563	699	-1,107	-2,965						-1,307		-28,806
MEMORANDUM - OPER. & MAINT. PROCUREMENT		12,518	12,169	11,181	8,492	9,849	4,465	4,257						62,931		68,535
1. Petroleum, Oil and Lubricants		578	672	61	544	505	186	66						2,612		-979
2. Maintenance Spares & Spare Parts		281	582	7,143	1,681	3,899	-2,248	1,803						13,141		27,002
3. Organizational Equipment & Supplies		11,659	10,915	3,977	6,267	5,445	6,527	2,388						47,178		42,512

SOURCE: DD Forms 736-1

NOTE: Amounts will not necessarily add to totals due to rounding.

a/ Data not yet available.

MUTUAL DEFENSE ASSISTANCE PROGRAM

Department of the Army

MONTHLY REPORT ON STATUS OF FUNDS BY BUDGET CATEGORY

EXPENDITURES

Fiscal Year 1955

(Thousands of Dollars)

Budget Category	Available for Expenditure	EXPENDITURES													Unexpended Balance	Unpaid Obligations 31 Jan 1955
		July 1954	Aug 1954	Sept 1954	Oct 1954	Nov 1954	Dec 1954	Jan 1955	Feb 1955	Mar 1955	Apr 1955	May 1955	Jun 1955	Cum. thru 31 Jan 1955		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
GRAND TOTAL	a/	213,283	59,052	62,479	91,054	104,070	80,851	77,974	a/					688,764	a/	1,728,836
I. MILITARY PERSONNEL COSTS		9	-75	-21	-226	147	172	1						7		-561
a. Pay and Allowances		-	-	-	-	-	-	-						-		-
b. Subsistence		9	-75	-21	-226	147	172	1						7		-561
c. Transportation - PCS		-	-	-	-	-	-	-						-		-
d. Other Military Personnel Activities		-	-	-	-	-	-	-						-		-
II. OPERATION & MAINTENANCE		14,943	19,761	7,771	9,334	10,782	5,940	7,141						75,572		52,550
a. Troops and Facilities		10,101	7,749	4,601	3,599	7,466	-418	1,652						34,750		29,482
b. Aircraft and Facilities		29	8	5	2	2	-79	39						6		-655
c. Ships and Facilities		-	-	-	-	-	-	-						-		-
d. Medical Care		5	535	12	23	205	23	76						879		1,870
e. Supply Systems		4,362	10,496	2,150	5,004	1,594	6,901	3,446						33,953		13,958
f. Service-Wide Facilities & Services		-	2	5	10	-17	-	-						-		-
g. Recruiting and Training		446	971	998	696	1,532	-587	1,928						5,984		7,895
h. Industrial Mobilization		-	-	-	-	-	-	-						-		-
III. MAJOR PROCUREMENT & PRODUCTION		197,252	38,861	54,230	83,018	92,999	70,592	73,824						610,776		1,667,525
a. Aircraft		167	288	236	208	299	96	514						1,808		5,928
b. Ships and Harbor Craft		-	-	-	-	-1	-	-						-1		-
c. Combat Vehicles		76,822	-15,572	34,391	25,774	13,979	40,324	-3,701						172,017		314,948
d. Support Vehicles		4,565	8,864	-44,432	11,975	3,944	-31,946	8,706						-38,324		132,333
e. Artillery		7,346	-10,937	4,142	7,620	3,987	3,940	3,718						19,816		128,042
f. Weapons		8,338	3,317	5,137	2,025	1,834	1,019	2,749						24,419		31,277
g. Ammunition		82,948	30,365	40,122	26,942	52,273	48,113	46,353						327,116		830,956
h. Guided Missiles		-	-	-	-	-	-	-						-		-
i. Electronics and Communications		13,615	18,097	7,126	5,197	10,718	5,781	13,727						74,261		170,790
j. Production Equipment and Facilities		18	8	65	96	57	41	49						334		26,425
k. Other Major Procurement & Production		3,433	4,431	7,443	3,181	5,909	3,224	1,709						29,330		26,826
IV. MILITARY PUBLIC WORKS		11	3	3	-	1	1	-						19		6
a. Continental United States		-	-	-	-	-	-	-						-		-
b. Outside Continental United States		11	3	3	-	1	1	-						19		6
c. Master Planning		-	-	-	-	-	-	-						-		-
V. RESERVE COMPONENTS		-	-	-	-	-	-	-						-		-
a. Military Personnel Costs		-	-	-	-	-	-	-						-		-
b. Operation and Maintenance		-	-	-	-	-	-	-						-		-
c. Major Procurement and Production		-	-	-	-	-	-	-						-		-
d. Military Public Works		-	-	-	-	-	-	-						-		-
VI. RESEARCH AND DEVELOPMENT		-	-	-	84	-	-	-						84		-
a. Direct Costs		-	-	-	-	-	-	-						-		-
b. Indirect Costs		-	-	-	84	-	-	-						84		-
VII. DOD ESTABLISHMENT-WIDE ACTIVITIES		660	875	815	873	264	936	874						5,297		2,519
a. Retired Pay		-	-	-	-	-	-	-						-		-
b. Office of Secretary of Defense		-	-	-	-	-	-	-						-		-
c. Inter-Departmental Projects		-	109	-	129	-385	-	119						119		-119
d. International Activities		660	766	815	744	649	936	755						5,178		2,638
VIII. WORKING CAPITAL (REVOLVING) FUNDS		-	-	-	-	-	-	-						-		-
UNDISTRIBUTED		408	-373	-318	-2,029	-123	3,310	-3,866						-2,991		6,797
MEMORANDUM - OPER. & MAINT. PROCUREMENT		10,135	8,292	4,671	3,624	4,466	2,679	1,313						35,180		29,171
1. Petroleum, Oil and Lubricants		28	23	62	3	-28	123	66						277		-872
2. Maintenance Spares & Spare Parts		-	-	-	-	-	-	-						-		-
3. Organizational Equipment & Supplies		10,107	8,269	4,609	3,621	4,494	2,556	1,247						34,903		30,043

SOURCE: DD Forms 736-1

NOTE: Amounts will not necessarily add to totals due to rounding.

a/ Data not yet available.

Department of the Navy

MONTHLY REPORT ON STATUS OF FUNDS BY BUDGET CATEGORY

Fiscal Year 1955

(Thousands of Dollars)

Budget Category	Available for Expenditure	EXPENDITURES													Unexpended Balance	Unpaid Obligations 31 Jan 1955
		July 1954	Aug 1954	Sept 1954	Oct 1954	Nov 1954	Dec 1954	Jan 1955	Feb 1955	Mar 1955	Apr 1955	May 1955	Jun 1955	Cum. thru 31 Jan 1955		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
GRAND TOTAL	a/	21,422	42,585	28,207	26,443	22,531	31,319	23,377	a/					195,884	a/	368,182
I. MILITARY PERSONNEL COSTS		-	-	-	-	-	-	-						-		-
a. Pay and Allowances		-	-	-	-	-	-	-						-		-
b. Subsistence		-	-	-	-	-	-	-						-		-
c. Transportation - PCS		-	-	-	-	-	-	-						-		-
d. Other Military Personnel Activities		-	-	-	-	-	-	-						-		-
II. OPERATION & MAINTENANCE		4,575	6,425	8,213	7,034	7,198	3,003	4,612						41,061		60,439
a. Troops and Facilities		764	1,626	1,166	2,645	930	711	1,029						8,871		2,503
b. Aircraft and Facilities		571	757	288	357	2,094	-816	97						3,349		9,893
c. Ships and Facilities		499	845	5,171	1,290	2,079	1,690	1,713						13,287		27,028
d. Medical Care		-	-	-9	-	-	-	-						-9		7
e. Supply Systems		667	1,659	1,060	1,142	879	790	1,017						7,214		3,712
f. Service-Wide Facilities & Services		-	-	-	-	-	-	-						-		-
g. Recruiting and Training		2,074	1,538	537	1,600	1,216	628	756						8,349		17,296
h. Industrial Mobilization		-	-	-	-	-	-	-						-		-
III. MAJOR PROCUREMENT & PRODUCTION		18,475	28,546	22,178	22,226	14,075	32,750	19,626						157,877		309,503
a. Aircraft		989	3,702	1,608	4,085	4,218	3,670	2,586						20,859		30,764
b. Ships and Harbor Craft		13,054	11,263	20,700	14,888	8,122	22,959	8,782						99,768		259,945
c. Combat Vehicles		-	-	-	-	-	-	-						-		-
d. Support Vehicles		-	-	-	-	-	-	-						-		-
e. Artillery		674	3,571	603	850	127	1,821	1,229						8,875		1,327
f. Weapons		-	-	-	-	-	-	-						-		-
g. Ammunition		2,672	7,127	2,884	2,303	1,521	4,120	6,947						27,575		16,770
h. Guided Missiles		-	-	-	-	-	-	-						-		-
i. Electronics and Communications		1,044	2,716	-3,760	-	-	-	-						-		-
j. Production Equipment and Facilities		-	-	-	-	-	-	-						-		-
k. Other Major Procurement & Production		42	167	143	100	87	180	82						800		697
IV. MILITARY PUBLIC WORKS		-	-	-	-	-	-	-						-		-
a. Continental United States		-	-	-	-	-	-	-						-		-
b. Outside Continental United States		-	-	-	-	-	-	-						-		-
c. Master Planning		-	-	-	-	-	-	-						-		-
V. RESERVE COMPONENTS		-	-	-	-	-	-	-						-		-
a. Military Personnel Costs		-	-	-	-	-	-	-						-		-
b. Operation and Maintenance		-	-	-	-	-	-	-						-		-
c. Major Procurement and Production		-	-	-	-	-	-	-						-		-
d. Military Public Works		-	-	-	-	-	-	-						-		-
VI. RESEARCH AND DEVELOPMENT		-	-	-	-	-	-	-						-		450
a. Direct Costs		-	-	-	-	-	-	-						-		450
b. Indirect Costs		-	-	-	-	-	-	-						-		-
VII. DOD ESTABLISHMENT-WIDE ACTIVITIES		138	98	114	153	89	109	87						788		682
a. Retired Pay		-	-	-	-	-	-	-						-		-
b. Office of Secretary of Defense		-	-	-	-	-	-	-						-		-
c. Inter-Departmental Projects		-	-	-	-	-	-	-						-		-
d. International Activities		138	98	114	153	89	109	87						788		682
VIII. WORKING CAPITAL (REVOLVING) FUNDS		-	-	-	-	-	-	-						-		-
UNDISTRIBUTED		-1,768	7,516	-2,298	-2,970	1,169	-4,543	-948						-3,842		-2,892
MEMORANDUM - OPER. & MAINT. PROCUREMENT		1,834	3,228	6,510	4,327	4,852	1,723	2,944						25,418		39,421
1. Petroleum, Oil and Lubricants		1	-	-1	-	2	-	-						2		-50
2. Maintenance Spares & Spare Parts		281	582	7,143	1,681	3,899	-2,248	1,803						13,141		27,002
3. Organizational Equipment & Supplies		1,552	2,646	-632	2,646	951	3,971	1,141						12,275		12,469

SOURCE: DD Forms 736-1

NOTE: Amounts will not necessarily add to totals due to rounding.

a/ Data not yet available.

MUTUAL DEFENSE
ASSISTANCE PROGRAM

Department of the Air Force

MONTHLY REPORT ON STATUS OF FUNDS BY BUDGET CATEGORY

EXPENDITURES

Fiscal Year 1955

(Thousands of Dollars)

Budget Category	Available for Expenditure	EXPENDITURES													Unexpended Balance	Unpaid Obligations 31 Jan 1955
		July 1954	Aug 1954	Sept 1954	Oct 1954	Nov 1954	Dec 1954	Jan 1955	Feb 1955	Mar 1955	Apr 1955	May 1955	Jun 1955	Cum. thru 31 Jan 1955		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
GRAND TOTAL	a/	50,803	83,615	77,190	54,886	44,707	24,676	-238,629	a/					97,247	a/	418,935
I. MILITARY PERSONNEL COSTS		-	-	-	-	-	-	-						-		-
a. Pay and Allowances		-	-	-	-	-	-	-						-		-
b. Subsistence		-	-	-	-	-	-	-						-		-
c. Transportation - PCS		-	-	-	-	-	-	-						-		-
d. Other Military Personnel Activities		-	-	-	-	-	-	-						-		-
II. OPERATION & MAINTENANCE		9,579	10,852	10,333	5,948	7,173	5,571	5,201						54,657		63,176
a. Troops and Facilities		-	-	-	-	-	-	-						-		-
b. Aircraft and Facilities		398	348	-22	544	322	-	1						1,591		886
c. Ships and Facilities		-	-	-	-	-	-	-						-		-
d. Medical Care		-	-	-	-	-	-	-						-		-
e. Supply Systems		3,036	3,918	2,256	38	6,121	2,471	3,096						20,936		24,136
f. Service-Wide Facilities & Services		-	-	-	-	-	-	-						-		-
g. Recruiting and Training		6,145	6,586	8,099	5,366	730	3,100	2,104						32,130		38,154
h. Industrial Mobilization		-	-	-	-	-	-	-						-		-
III. MAJOR PROCUREMENT & PRODUCTION		35,911	74,737	2,987	107,126	42,742	20,670	-245,031						39,142		383,299
a. Aircraft		24,654	58,195	152	58,636	28,611	15,271	-251,010						-65,491		308,746
b. Ships and Harbor Craft		-	-	-	-	-	-	-						-		-
c. Combat Vehicles		-	-	-	-	-	-	-						-		-
d. Support Vehicles		-	-	-	-	-	-	-						-		-
e. Artillery		-	-	-	-	-	-	-						-		-
f. Weapons		-1	1,518	-20	3,206	2,269	1,493	820						9,285		7,690
g. Ammunition		6,889	3,565	352	25,720	5,733	1,052	2,088						45,399		-5,110
h. Guided Missiles		-	-	-	-	-	-	-						-		-
i. Electronics and Communications		2,051	6,078	1,543	11,881	3,964	1,870	1,251						28,638		4,788
j. Production Equipment and Facilities		64	441	219	1,107	278	163	794						3,066		42,375
k. Other Major Procurement & Production		2,254	4,940	741	6,576	1,887	821	1,026						18,245		24,810
IV. MILITARY PUBLIC WORKS		-	-	-	-	-	-	-						-		792
a. Continental United States		-	-	-	-	-	-	-						-		-
b. Outside Continental United States		-	-	-	-	-	-	-						-		792
c. Master Planning		-	-	-	-	-	-	-						-		-
V. RESERVE COMPONENTS		-	-	-	-	-	-	-						-		-
a. Military Personnel Costs		-	-	-	-	-	-	-						-		-
b. Operation and Maintenance		-	-	-	-	-	-	-						-		-
c. Major Procurement and Production		-	-	-	-	-	-	-						-		-
d. Military Public Works		-	-	-	-	-	-	-						-		-
VI. RESEARCH AND DEVELOPMENT		-	-	-	-	-	-	-						-		-
a. Direct Costs		-	-	-	-	-	-	-						-		-
b. Indirect Costs		-	-	-	-	-	-	-						-		-
VII. DOD ESTABLISHMENT-WIDE ACTIVITIES		195	286	265	3,843	-3,358	220	244						1,695		606
a. Retired Pay		-	-	-	-	-	-	-						-		-
b. Office of Secretary of Defense		-	-	-	-	-	-	-						-		-
c. Inter-Departmental Projects		-	-	-	-	-	-	-						-		-
d. International Activities		195	286	265	3,843	-3,358	220	244						1,695		606
VIII. WORKING CAPITAL (REVOLVING) FUNDS		-	-	-	-	-	-	-						-		-
UNDISTRIBUTED		5,118	-2,260	63,605	-62,031	-1,850	-1,785	957						1,753		-28,938
MEMORANDUM - OPER. & MAINT. PROCUREMENT		549	649	-	541	531	63	-						2,333		-57
1. Petroleum, Oil and Lubricants		549	649	-	541	531	63	-						2,333		-57
2. Maintenance Spares & Spare Parts		-	-	-	-	-	-	-						-		-
3. Organizational Equipment & Supplies		-	-	-	-	-	-	-						-		-

SOURCE: DD Forms 736-1

NOTE: Amounts will not necessarily add to totals due to rounding.

a/ Data not yet available.

Office of the Secretary of Defense

MONTHLY REPORT ON STATUS OF FUNDS BY BUDGET CATEGORY

Fiscal Year 1955

(Thousands of Dollars)

Budget Category	Available for Expenditure	EXPENDITURES												Unexpended Balance	Unpaid Obligations 31 Jan 1955
		July 1954	Aug 1954	Sept 1954	Oct 1954	Nov 1954	Dec 1954	Jan 1955	Feb 1955	Mar 1955	Apr 1955	May 1955	Jun 1955	Cum. thru 31 Jan 1955		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
GRAND TOTAL	a/	6,373	2,081	1,912	5,896	924	7,964	3,190	a/					28,340	a/	157,317
I. MILITARY PERSONNEL COSTS		-	-	-	-	-	-	-						-		-
a. Pay and Allowances		-	-	-	-	-	-	-						-		-
b. Subsistence		-	-	-	-	-	-	-						-		-
c. Transportation - PCS		-	-	-	-	-	-	-						-		-
d. Other Military Personnel Activities		-	-	-	-	-	-	-						-		-
II. OPERATION & MAINTENANCE		-	-	-	-	-	-	-						-		-
a. Troops and Facilities		-	-	-	-	-	-	-						-		-
b. Aircraft and Facilities		-	-	-	-	-	-	-						-		-
c. Ships and Facilities		-	-	-	-	-	-	-						-		-
d. Medical Care		-	-	-	-	-	-	-						-		-
e. Supply Systems		-	-	-	-	-	-	-						-		-
f. Service-Wide Facilities & Services		-	-	-	-	-	-	-						-		-
g. Recruiting and Training		-	-	-	-	-	-	-						-		-
h. Industrial Mobilization		-	-	-	-	-	-	-						-		-
III. MAJOR PROCUREMENT & PRODUCTION		-	-	-	-	-	-	-						-		-
a. Aircraft		-	-	-	-	-	-	-						-		-
b. Ships and Harbor Craft		-	-	-	-	-	-	-						-		-
c. Combat Vehicles		-	-	-	-	-	-	-						-		-
d. Support Vehicles		-	-	-	-	-	-	-						-		-
e. Artillery		-	-	-	-	-	-	-						-		-
f. Weapons		-	-	-	-	-	-	-						-		-
g. Ammunition		-	-	-	-	-	-	-						-		-
h. Guided Missiles		-	-	-	-	-	-	-						-		-
i. Electronics and Communications		-	-	-	-	-	-	-						-		-
j. Production Equipment and Facilities		-	-	-	-	-	-	-						-		-
k. Other Major Procurement & Production		-	-	-	-	-	-	-						-		-
IV. MILITARY PUBLIC WORKS		6,276	1,410	1,023	5,954	380	5,990	-						21,033		139,223
a. Continental United States		-	-	-	-	-	-	-						-		-
b. Outside Continental United States		6,276	1,410	1,023	5,954	380	5,990	-						21,033		139,223
c. Master Planning		-	-	-	-	-	-	-						-		-
V. RESERVE COMPONENTS		-	-	-	-	-	-	-						-		-
a. Military Personnel Costs		-	-	-	-	-	-	-						-		-
b. Operation and Maintenance		-	-	-	-	-	-	-						-		-
c. Major Procurement and Production		-	-	-	-	-	-	-						-		-
d. Military Public Works		-	-	-	-	-	-	-						-		-
VI. RESEARCH AND DEVELOPMENT		-	-	-	-	-	134	-						134		18,961
a. Direct Costs		-	-	-	-	-	134	-						134		18,961
b. Indirect Costs		-	-	-	-	-	-	-						-		-
VII. DOD ESTABLISHMENT-WIDE ACTIVITIES		97	76	1,484	475	-959	-71	2,298						3,400		2,906
a. Retired Pay		-	-	-	-	-	-	-						-		-
b. Office of Secretary of Defense		-	-	-	-	-	-	-						-		-
c. Inter-Departmental Projects		-	-	-	-	-	-	-						-		-
d. International Activities		97	76	1,484	475	-959	-71	2,298						3,400		2,906
VIII. WORKING CAPITAL (REVOLVING) FUNDS		-	-	-	-	-	-	-						-		-
UNDISTRIBUTED		-	595	-595	-533	1,503	1,911	892						3,773		-3,773
MEMORANDUM - OPER. & MAINT. PROCUREMENT		-	-	-	-	-	-	-						-		-
1. Petroleum, Oil and Lubricants		-	-	-	-	-	-	-						-		-
2. Maintenance Spares & Spare Parts		-	-	-	-	-	-	-						-		-
3. Organizational Equipment & Supplies		-	-	-	-	-	-	-						-		-

SOURCE: DD Forms 736-1

NOTE: Amounts will not necessarily add to totals due to rounding.
a/ Data not yet available.

Department of Defense

EXPENDITURES OF PROCUREMENT AND CONSTRUCTION FUNDS

FY 1950 - 1955

(Millions of Dollars)

Period	Military Functions & Mutual Defense Assistance Program							Military Functions							Mutual Defense Assistance Program						
			Procurement and Construction							Procurement and Construction							Procurement and Construction				
	Grand Total	All Other Activities	Total	Con-struction	Total Procure-ment	Hard Goods	Soft Goods	Grand Total	All Other Activities	Total	Con-struction	Total Procure-ment	Hard Goods	Soft Goods	Grand Total	All Other Activities	Total	Con-struction	Total Procure-ment	Hard Goods	Soft Goods
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Fiscal Year 1950															49	18	32	-	32	28	4
Fiscal Year 1951	20,939	12,351	8,588	471	8,117	6,126	1,990	20,043	12,144	7,899	467	7,432	5,443	1,989	896	207	689	4	684	683	1
Fiscal Year 1952	41,099	18,775	22,324	1,886	20,438	17,475	2,963	38,822	18,520	20,302	1,834	18,467	15,505	2,962	2,277	255	2,022	52	1,970	1,969	1
Fiscal Year 1953	47,517	19,715	27,802	2,083	25,719	23,520	2,199	43,713	19,387	24.326	1,946	22,379	20,180	2,199	3,804	328	3,476	137	3,340	3,340	*
Fiscal Year 1954 (Total)	43,794	18,710	25,081	1,815	23,269	21,212	2,057	40,484	18,457	22,024	1,743	20,284	18,232	2,052	3,310	253	3,057	72	2,985	2,980	5
First Quarter	10,890	4,783	6,107	436	5,672	5,220	452	10,339	4,733	5,606	415	5,191	4,739	452	551	50	501	20	481	481	*
Second Quarter	11,394	4,696	6,698	526	6,174	5,582	592	10,348	4,624	5,724	503	5,223	4,632	591	1,046	72	974	23	951	950	1
Third Quarter	10,597	4,407	6,190	367	5,821	5,332	490	9,891	4,342	5,549	357	5,191	4,703	488	706	65	641	11	630	629	2
Fourth Quarter	10,912	4,824	6,086	486	5,602	5,077	525	9,905	4,758	5,145	468	4,679	4,156	523	1,007	66	941	18	923	921	2
FY 1955																					
July	2,784	1,495	1,288	78	1,210	1,122	88	2,492	1,474	1,018	72	946	859	88	292	22	270	6	264	264	1
August	3,101	1,453	1,648	133	1,515	1,411	104	2,914	1,421	1,492	131	1,361	1,257	103	188	32	156	1	154	154	1
September	3,004	1,518	1,487	117	1,370	1,203	167	2,834	1,439	1,395	116	1,279	1,112	167	170	78	92	1	91	91	*
First Quarter	8,889	4,466	4,423	327	4,095	3,736	359	8,240	4,334	3,905	319	3,586	3,228	358	649	131	516	9	509	508	1
October	3,092	1,432	1,660	162	1,499	1,370	129	2,914	1,480	1,434	156	1,278	1,149	129	178	-48	227	6	221	220	*
November	3,068	1,452	1,616	176	1,440	1,277	163	2,895	1,440	1,456	175	1,280	1,118	162	172	12	160	*	160	159	1
December	3,424	1,654	1,770	114	1,656	1,518	138	3,279	1,644	1,635	108	1,528	1,390	138	145	10	135	6	129	128	*
Second Quarter	9,583	4,537	5,046	452	4,596	4,166	430	9,088	4,564	4,525	439	4,087	3,658	429	495	-26	523	12	509	508	2
Cumulative to date	18,472	9,003	9,469	779	8,691	7,902	789	17,328	8,898	8,430	758	7,673	6,886	787	1,144	105	1,039	21	1,018	1,016	3
January	2,945	1,398	1,546	120	1,426	1,283	144	3,079	1,385	1,694	120	1,574	1,430	143	-134	13	-147	-	-147	-147	*
February	a/							2,702	1,451	1,251	101	1,150	1,026	124	a/						
March																					
Third Quarter																					
Cumulative to date																					
April																					
May																					
June																					
Fourth Quarter																					
Cumulative FY 1955																					

* Less than $500,000.

NOTE: Amounts included under procurement and construction refer to budget categories, as follows:

(1) "Construction" includes all of Category IV, Military Public Works, plus V-d, Reserve Components, Military Public Works.

(2) "Hard Goods" include all of Category III, Major Procurement and Production, plus V-c, Reserve Components, Major Procurement and Production, plus Operation and Maintenance Procurement, in Memorandum lines 2, Maintenance Spares and Spare Parts, and 3, Organizational Equipment and Supplies.

(3) "Soft Goods" include in Category I, Military Personnel Costs, the lines b, Subsistence, plus Operation and Maintenance Procurement, the Memorandum line 1, Petroleum, Oil and Lubricants (POL). In addition, amounts for FY 1954 and prior years include Individual Clothing.

Amounts will not necessarily add to totals due to rounding.

a/ Data not yet available.

SOURCE: Military Department Form DD 736.
MDAP - Conversion from DD Form 621.

Office of the Secretary of Defense

MONTHLY REPORT ON STATUS OF FUNDS BY BUDGET CATEGORY

Fiscal Year 1955

(Thousands of Dollars)

Budget Category	Available for Expenditure	EXPENDITURES													Unexpended Balance	Unpaid Obligations 31 Jan 1955
		July 1954	Aug 1954	Sept 1954	Oct 1954	Nov 1954	Dec 1954	Jan 1955	Feb 1955	Mar 1955	Apr 1955	May 1955	Jun 1955	Cum. thru 31 Jan 1955		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
GRAND TOTAL	a/	6,373	2,081	1,912	5,896	924	7,964	3,190	a/					28,340	a/	157,317
I. MILITARY PERSONNEL COSTS		-	-	-	-	-	-	-						-		-
a. Pay and Allowances		-	-	-	-	-	-	-						-		-
b. Subsistence		-	-	-	-	-	-	-						-		-
c. Transportation - PCS		-	-	-	-	-	-	-						-		-
d. Other Military Personnel Activities		-	-	-	-	-	-	-						-		-
II. OPERATION & MAINTENANCE		-	-	-	-	-	-	-						-		-
a. Troops and Facilities		-	-	-	-	-	-	-						-		-
b. Aircraft and Facilities		-	-	-	-	-	-	-						-		-
c. Ships and Facilities		-	-	-	-	-	-	-						-		-
d. Medical Care		-	-	-	-	-	-	-						-		-
e. Supply Systems		-	-	-	-	-	-	-						-		-
f. Service-Wide Facilities & Services		-	-	-	-	-	-	-						-		-
g. Recruiting and Training		-	-	-	-	-	-	-						-		-
h. Industrial Mobilization		-	-	-	-	-	-	-						-		-
III. MAJOR PROCUREMENT & PRODUCTION		-	-	-	-	-	-	-						-		-
a. Aircraft		-	-	-	-	-	-	-						-		-
b. Ships and Harbor Craft		-	-	-	-	-	-	-						-		-
c. Combat Vehicles		-	-	-	-	-	-	-						-		-
d. Support Vehicles		-	-	-	-	-	-	-						-		-
e. Artillery		-	-	-	-	-	-	-						-		-
f. Weapons		-	-	-	-	-	-	-						-		-
g. Ammunition		-	-	-	-	-	-	-						-		-
h. Guided Missiles		-	-	-	-	-	-	-						-		-
i. Electronics and Communications		-	-	-	-	-	-	-						-		-
j. Production Equipment and Facilities		-	-	-	-	-	-	-						-		-
k. Other Major Procurement & Production		-	-	-	-	-	-	-						-		-
IV. MILITARY PUBLIC WORKS		6,276	1,410	1,023	5,954	380	5,990	-						21,033		139,223
a. Continental United States		-	-	-	-	-	-	-						-		-
b. Outside Continental United States		6,276	1,410	1,023	5,954	380	5,990	-						21,033		139,223
c. Master Planning		-	-	-	-	-	-	-						-		-
V. RESERVE COMPONENTS		-	-	-	-	-	-	-						-		-
a. Military Personnel Costs		-	-	-	-	-	-	-						-		-
b. Operation and Maintenance		-	-	-	-	-	-	-						-		-
c. Major Procurement and Production		-	-	-	-	-	-	-						-		-
d. Military Public Works		-	-	-	-	-	-	-						-		-
VI. RESEARCH AND DEVELOPMENT		-	-	-	-	-	134	-						134		18,961
a. Direct Costs		-	-	-	-	-	134	-						134		18,961
b. Indirect Costs		-	-	-	-	-	-	-						-		-
VII. DOD ESTABLISHMENT-WIDE ACTIVITIES		97	76	1,484	475	-959	-71	2,298						3,400		2,906
a. Retired Pay		-	-	-	-	-	-	-						-		-
b. Office of Secretary of Defense		-	-	-	-	-	-	-						-		-
c. Inter-Departmental Projects		-	-	-	-	-	-	-						-		-
d. International Activities		97	76	1,484	475	-959	-71	2,298						3,400		2,906
VIII. WORKING CAPITAL (REVOLVING) FUNDS		-	-	-	-	-	-	-						-		-
UNDISTRIBUTED		-	595	-595	-533	1,503	1,911	892						3,773		-3,773
MEMORANDUM - OPER. & MAINT. PROCUREMENT		-	-	-	-	-	-	-						-		-
1. Petroleum, Oil and Lubricants		-	-	-	-	-	-	-						-		-
2. Maintenance Spares & Spare Parts		-	-	-	-	-	-	-						-		-
3. Organizational Equipment & Supplies		-	-	-	-	-	-	-						-		-

SOURCE: DD Forms 736-1

NOTE: Amounts will not necessarily add to totals due to rounding.
a/ Data not yet available.

MILITARY FUNCTIONS AND
MUTUAL DEFENSE
ASSISTANCE PROGRAM

FISCAL YEARS
1950 - 1955

Department of Defense

EXPENDITURES OF PROCUREMENT AND CONSTRUCTION FUNDS

FY 1950 - 1955

(Millions of Dollars)

Period	Military Functions & Mutual Defense Assistance Program							Military Functions							Mutual Defense Assistance Program						
			Procurement and Construction							Procurement and Construction							Procurement and Construction				
	Grand Total	All Other Activities	Total	Con-struction	Total Procure-ment	Hard Goods	Soft Goods	Grand Total	All Other Activities	Total	Con-struction	Total Procure-ment	Hard Goods	Soft Goods	Grand Total	All Other Activities	Total	Con-struction	Total Procure-ment	Hard Goods	Soft Goods
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Fiscal Year 1950															49	18	32	-	32	28	4
Fiscal Year 1951	20,939	12,351	8,588	471	8,117	6,126	1,990	20,043	12,144	7,899	467	7,432	5,443	1,989	896	207	689	4	684	683	1
Fiscal Year 1952	41,099	18,775	22,324	1,886	20,438	17,475	2,963	38,822	18,520	20,302	1,834	18,467	15,505	2,962	2,277	255	2,022	52	1,970	1,969	1
Fiscal Year 1953	47,517	19,715	27,802	2,083	25,719	23,520	2,199	43,713	19,387	24.326	1,946	22,379	20,180	2,199	3,804	328	3,476	137	3,340	3,340	*
Fiscal Year 1954 (Total)	43,794	18,710	25,081	1,815	23,269	21,212	2,057	40,484	18,457	22,024	1,743	20,284	18,232	2,052	3,310	253	3,057	72	2,985	2,980	5
First Quarter	10,890	4,783	6,107	436	5,672	5,220	452	10,339	4,733	5,606	415	5,191	4,739	452	551	50	501	20	481	481	*
Second Quarter	11,394	4,696	6,698	526	6,174	5,582	592	10,348	4,624	5,724	503	5,223	4,632	591	1,046	72	974	23	951	950	1
Third Quarter	10,597	4,407	6,190	367	5,821	5,332	490	9,891	4,342	5,549	357	5,191	4,703	488	706	65	641	11	630	629	2
Fourth Quarter	10,912	4,824	6,086	486	5,602	5,077	525	9,905	4,758	5,145	468	4,679	4,156	523	1,007	66	941	18	923	921	2
FY 1955																					
July	2,784	1,495	1,288	78	1,210	1,122	88	2,492	1,474	1,018	72	946	859	88	292	22	270	6	264	264	1
August	3,101	1,453	1,648	133	1,515	1,411	104	2,914	1,421	1,492	131	1,361	1,257	103	188	32	156	1	154	154	1
September	3,004	1,518	1,487	117	1,370	1,203	167	2,834	1,439	1,395	116	1,279	1,112	167	170	78	92	1	91	91	*
First Quarter	8,889	4,466	4,423	327	4,095	3,736	359	8,240	4,334	3,905	319	3,586	3,228	358	649	131	516	9	509	508	1
October	3,092	1,432	1,660	162	1,499	1,370	129	2,914	1,480	1,434	156	1,278	1,149	129	178	-48	227	6	221	220	*
November	3,068	1,452	1,616	176	1,440	1,277	163	2,895	1,440	1,456	175	1,280	1,118	162	172	12	160	*	160	159	1
December	3,424	1,654	1,770	114	1,656	1,518	138	3,279	1,644	1,635	108	1,528	1,390	138	145	10	135	6	129	128	*
Second Quarter	9,583	4,537	5,046	452	4,596	4,166	430	9,088	4,564	4,525	439	4,087	3,658	429	495	-26	523	12	509	508	2
Cumulative to date	18,472	9,003	9,469	779	8,691	7,902	789	17,328	8,898	8,430	758	7,673	6,886	787	1,144	105	1,039	21	1,018	1,016	3
January	2,945	1,398	1,546	120	1,426	1,283	144	3,079	1,385	1,694	120	1,574	1,430	143	-134	13	-147	-	-147	-147	*
February	a/							2,702	1,451	1,251	101	1,150	1,026	124	a/						
March																					
Third Quarter																					
Cumulative to date																					
April																					
May																					
June																					
Fourth Quarter																					
Cumulative FY 1955																					

* Less than $500,000.

NOTE: Amounts included under procurement and construction refer to budget categories, as follows:
(1) "Construction" includes all of Category IV, Military Public Works, plus V-d, Reserve Components, Military Public Works.
(2) "Hard Goods" include all of Category III, Major Procurement and Production, plus V-c, Reserve Components, Major Procurement and Production, plus Operation and Maintenance Procurement, in Memorandum lines 2, Maintenance Spares and Spare Parts, and 3, Organizational Equipment and Supplies.
(3) "Soft Goods" include in Category I, Military Personnel Costs, the lines b, Subsistence, plus Operation and Maintenance Procurement, the Memorandum line 1, Petroleum, Oil and Lubricants (POL).
In addition, amounts for FY 1954 and prior years include Individual Clothing.

Amounts will not necessarily add to totals due to rounding.

a/ Data not yet available.

SOURCE: Military Department Form DD 736.
MDAP - Conversion from DD Form 621.

SECTION II

Status of Funds Available for Obligation

MILITARY FUNCTIONS AND
MUTUAL DEFENSE
ASSISTANCE PROGRAM

AS OF 28 FEBRUARY 1955

Procurement and Construction Table
(Hard Goods, Soft Goods, etc.) Page 33

MILITARY FUNCTIONS AND
MUTUAL DEFENSE
ASSISTANCE PROGRAM

Department of Defense

MONTHLY REPORT ON STATUS OF FUNDS BY BUDGET CATEGORY

Fiscal Year 1955

(Thousands of Dollars)

Budget Category	Annual Program and/or Unobligated Balances	OBLIGATIONS													Unobligated Balance
		July 1954	Aug 1954	Sept 1954	Oct 1954	Nov 1954	Dec 1954	Jan 1955	Feb 1955	Mar 1955	Apr 1955	May 1955	Jun 1955	Cum. thru 31 Jan 1955	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
GRAND TOTAL	a/	2,435,069	2,241,789	3,333,431	3,470,869	2,516,556	2,695,242	2,064,672	a/					18,757,628	a/
I. MILITARY PERSONNEL COSTS		890,494	935,025	903,858	960,389	929,787	912,793	960,344						6,492,690	
a. Pay and Allowances		758,909	771,839	768,311	797,299	781,699	761,680	785,596						5,425,333	
b. Subsistence		85,166	111,001	95,207	113,790	107,630	100,460	127,139						740,393	
c. Transportation - PCS		45,457	51,108	39,238	48,033	39,406	49,609	46,459						319,310	
d. Other Military Personnel Activities		962	1,077	1,102	1,267	1,052	1,044	1,150						7,654	
II. OPERATION & MAINTENANCE		554,591	666,228	660,828	755,211	665,917	755,477	735,726						4,793,980	
a. Troops and Facilities		21,325	26,103	61,082	40,175	38,826	82,914	51,269						321,694	
b. Aircraft and Facilities		173,124	219,429	258,889	306,821	269,476	302,372	297,198						1,827,309	
c. Ships and Facilities		80,545	63,903	53,567	96,358	50,156	38,076	72,079						454,686	
d. Medical Care		21,772	24,495	24,819	25,282	25,139	26,791	25,754						174,052	
e. Supply Systems		152,520	184,326	145,888	161,240	159,218	177,064	160,937						1,141,193	
f. Service-Wide Facilities & Services		58,074	65,040	63,587	66,223	65,990	68,635	67,297						454,846	
g. Recruiting and Training		43,158	78,640	46,994	50,854	50,737	55,247	52,905						378,535	
h. Industrial Mobilization		4,073	4,292	6,002	8,258	6,375	4,378	8,287						41,665	
III. MAJOR PROCUREMENT & PRODUCTION		618,988	303,883	1,399,173	1,382,979	571,465	657,309	-4,071						4,929,726	
a. Aircraft		219,923	71,981	620,061	638,960	374,310	327,211	-197,727						2,054,719	
b. Ships and Harbor Craft		304,584	31,761	66,403	199,152	50,105	26,391	1,600						679,996	
c. Combat Vehicles		18,639	6,030	108,376	125,613	16,881	34,435	-52,982						256,992	
d. Support Vehicles		6,723	7,704	5,007	-10,167	11,587	-3,078	11,616						29,392	
e. Artillery		2,143	17,230	17,615	-10,579	30,990	19,518	28,523						105,440	
f. Weapons		2,303	21,389	49,601	-48,167	-16,326	5,982	44,206						58,988	
g. Ammunition		-50,676	91,781	236,434	344,157	-12,093	33,363	-5,048						637,918	
h. Guided Missiles		13,875	10,746	209,075	37,755	43,725	95,830	130,666						541,672	
i. Electronics and Communications		48,631	29,029	29,316	59,360	38,992	46,693	18,445						270,466	
j. Production Equipment and Facilities		28,070	7,587	46,185	32,576	12,044	31,776	18,002						176,240	
k. Other Major Procurement & Production		24,773	8,645	11,100	14,319	21,250	39,188	-1,372						117,903	
IV. MILITARY PUBLIC WORKS		79,637	91,256	174,317	140,318	159,128	179,980	147,864						972,499	
a. Continental United States		47,675	61,299	125,462	121,459	59,364	87,486	111,610						614,355	
b. Outside Continental United States		27,189	24,946	44,798	15,451	95,698	89,257	33,609						330,947	
c. Master Planning		4,773	5,011	4,057	3,408	4,066	3,237	2,645						27,197	
V. RESERVE COMPONENTS		74,659	73,624	50,346	48,752	49,735	51,122	52,010						400,248	
a. Military Personnel Costs		47,945	46,543	20,906	20,082	23,431	17,127	33,157						209,191	
b. Operation and Maintenance		24,493	24,749	24,973	25,259	22,000	27,971	15,212						164,657	
c. Major Procurement and Production		398	-276	121	411	1,472	722	1,315						4,163	
d. Military Public Works		1,823	2,608	4,346	3,000	2,832	5,302	2,326						22,237	
VI. RESEARCH AND DEVELOPMENT		126,654	91,839	94,140	115,184	94,038	85,693	120,770						728,318	
a. Direct Costs		113,821	76,553	86,693	106,388	86,158	74,850	112,134						656,597	
b. Indirect Costs		12,833	15,286	7,447	8,796	7,880	10,843	8,636						71,721	
VII. DOD ESTABLISHMENT-WIDE ACTIVITIES		90,033	79,965	50,690	68,028	46,315	53,544	52,052						440,626	
a. Retired Pay		33,534	33,301	33,197	33,996	34,013	34,086	34,281						236,408	
b. Office of Secretary of Defense		1,047	1,051	1,055	1,058	1,069	1,085	1,036						7,401	
c. Inter-Departmental Projects		52,717	39,576	15,381	22,148	13,679	15,718	11,667						170,886	
d. International Activities		2,735	6,037	1,057	10,826	-2,446	2,655	5,068						25,931	
UNDISTRIBUTED		11	-31	79	8	173	-676	-23						-459	
MEMORANDUM - OPER. & MAINT. PROCUREMENT		96,970	119,088	168,219	192,395	166,342	194,244	198,047						1,135,305	
1. Petroleum, Oil and Lubricants		64,405	68,071	76,297	73,403	62,264	76,659	73,932						495,031	
2. Maintenance Spares & Spare Parts		13,427	27,055	54,763	83,115	62,680	56,396	74,729						372,165	
3. Organizational Equipment & Supplies		19,138	23,962	37,159	35,877	41,398	61,189	49,386						268,109	

SOURCE: DD Forms 736

NOTE: Amounts will not necessarily add to totals due to rounding.

a/ Data not yet available.

Department of Defense

MONTHLY REPORT ON STATUS OF FUNDS BY BUDGET CATEGORY

Fiscal Year 1955

(Thousands of Dollars)

Budget Category	Annual Program and/or Unobligated Balances	OBLIGATIONS													Unobligated Balance 28 Feb 1955
		July 1954	Aug 1954	Sept 1954	Oct 1954	Nov 1954	Dec 1954	Jan 1955	Feb 1955	Mar 1955	Apr 1955	May 1955	Jun 1955	Cum. thru 28 Feb 1955	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
GRAND TOTAL	49,748,117	2,364,996	2,191,259	3,245,575	3,546,028	2,481,773	4,147,241	2,158,837	2,372,538					22,508,250	27,239,867
I. MILITARY PERSONNEL COSTS	10,965,099	890,450	934,997	903,721	960,344	929,785	912,730	960,154	911,636					7,403,817	3,561,282
a. Pay and Allowances	9,173,152	758,909	771,839	768,311	797,299	781,699	761,680	785,596	771,642					6,196,975	2,976,177
b. Subsistence	1,257,539	85,122	110,973	95,070	113,745	107,628	100,397	126,949	93,971					833,855	423.684
c. Transportation - PCS	518,307	45,457	51,108	39,238	48,033	39,406	49,609	46,459	44,888					364,198	154,109
d. Other Military Personnel Activities	16,101	962	1,077	1,102	1,267	1,052	1,044	1,150	1,135					8,789	7,312
II. OPERATION & MAINTENANCE	8,827,277	544,960	646,165	636,344	753,197	643,227	741,315	729,049	662,038					5,356,295	3,470,982
a. Troops and Facilities	550,251	20,808	22,680	53,509	39,985	36,658	80,157	50,783	40,016					344,596	205,655
b. Aircraft and Facilities	3,375,212	172,785	218,914	258,870	306,725	268,995	302,609	296,563	279,539					2,105,000	1,270,212
c. Ships and Facilities	855,855	79,335	63,935	46,651	95,757	48,860	37,272	72,498	48,917					493,225	362,630
d. Medical Care	323,412	21,772	24,444	24,543	25,096	25,076	26,790	25,737	25,149					198,607	124,805
e. Supply Systems	2,035,668	147 743	171,571	137,119	165,335	145,020	164,718	157,927	152,365					1,241,798	793,870
f. Service-Wide Facilities & Services	815,151	58,070	65,035	63,564	66,214	66,031	68,635	67,297	63,218					518,064	297,087
g. Recruiting and Training	654,575	40,374	75,294	46,086	45,827	46,212	56,756	49,957	45,064					405,570	249,005
b. Industrial Mobilization	217,153	4,073	4,292	6,002	8,258	6,375	4,378	8,287	7,770					49,435	167,718
III. MAJOR PROCUREMENT & PRODUCTION	18,427,073	559,946	290,929	1,334,617	1,467,309	555,186	2,170,712	98,355	424,721					6,901,775	11,525,298
a. Aircraft	9,830,166	201,079	69,686	633,928	685,121	378,699	1,488,849	-121,976	120,297					3,455,683	6,374,483
b. Ships and Harbor Craft	1,445,618	292,101	33,797	55,719	198,688	47,777	23,479	13,254	48,628					713,443	732,175
c. Combat Vehicles	634,878	7,447	5,620	81,780	118,238	16,851	35,649	-20,151	88,169					333,603	301,275
d. Support Vehicles	176,999	3,394	3,126	2,975	-17,164	10,904	-6,055	44,738	23,522					65,440	111,559
e. Artillery	185,082	746	529	12,499	19,351	30,212	6,152	1,839	41,085					112,413	72,669
f. Weapons	141,009	764	17,923	48,887	-9,006	-18,679	25,666	3,048	10,007					78,610	62,399
g. Ammunition	2,018,683	-60,439	105,225	219,239	325,169	-20,604	135,227	-4,131	32,896					732,582	1,286,101
h. Guided Missiles	1,275,728	13,875	10,746	209,075	37,755	43,725	95,830	130,666	18,781					560,453	715,275
i. Electronics and Communications	1,373,402	57,490	29,514	18,597	64,203	32,657	217,802	26,533	18,434					465,230	908,172
j. Production Equipment and Facilities	721,677	27,986	7,591	46,266	32,563	12,063	32,996	18,699	8,128					186,292	535,385
k. Other Major Procurement & Production	623,831	15,503	7,172	5,652	12,391	21,581	115,117	5,836	14,774					198,026	425,805
IV. MILITARY PUBLIC WORKS	2,934,332	79,649	77,670	174,317	140,318	159,128	133,787	147,864	123,001					1,035,734	1,898,598
a. Continental United States	1,883,386	47,675	61,299	125,462	121,459	59,364	87,486	111,610	66,977					681,332	1,202,054
b. Outside Continental United States	1,001,365	27,201	11,360	44,798	15,451	95,698	43,064	33,609	53,257					324,438	676,927
c. Master Planning	49,581	4,773	5,011	4,057	3,408	4,066	3,237	2,645	2,767					29,964	19,617
V. RESERVE COMPONENTS	836,763	74,659	73,624	50,346	48,752	49,735	51,122	52,010	56,540					456,788	379,975
a. Military Personnel Costs	380,726	47,945	46,543	20,906	20,082	23,431	17,127	33,157	22,548					23[illegible],739	148,987
b. Operation and Maintenance	330,943	24,493	24,749	24,973	25,259	22,000	27,971	15,212	25,847					190,504	140,439
c. Major Procurement and Production	17,567	398	-276	121	411	1,472	722	1,315	2,737					6,900	10,667
d. Military Public Works	107,527	1,823	2,608	4,346	3,000	2,832	5,302	2,326	5,408					27,645	79,882
VI. RESEARCH AND DEVELOPMENT	1,487,918	126,654	91,839	94,140	115,184	94,038	85,693	120,770	69,091					797,409	690,509
a. Direct Costs	1,361,401	113,821	76,553	86,693	106,388	86,158	74,850	112,134	61,180					717,777	643,624
b. Indirect Costs	126,517	12,833	15,286	7,447	8,796	7,880	10,843	8,636	7,911					79,632	46,885
VII. DOD ESTABLISHMENT-WIDE ACTIVITIES	734,963	88,667	76,066	52,011	60,913	50,507	52,546	50,670	57,564					488,944	246,019
a. Retired Pay	404,500	33,534	33,301	33,197	33,996	34,013	34,086	34,281	34,396					270,804	133,696
b. Office of Secretary of Defense	12,807	1,047	1,051	1,055	1,058	1,069	1,085	1,036	985					8,386	4,421
c. Inter-Departmental Projects	287,573	52,717	39,576	15,381	22,148	13,679	15,718	11,667	20,288					191,174	96,399
d. International Activities	30,083	1,369	2,138	2,378	3,711	1,746	1,657	3,686	1,895					18,580	11,503
UNDISTRIBUTED	5,534,692	11	-31	79	11	170	-664	-35	67,947					67,488	5,467,204
MEMORANDUM - OPER. & MAINT. PROCUREMENT	2,274,737	94,891	115,235	153,443	191,312	162,256	191,164	197,255	174,010					1,279,566	995,171
1. Petroleum, Oil and Lubricants	865,949	64,387	67,851	76,124	73,403	61,997	76,943	73,997	66,133					560,835	305,114
2. Maintenance Spares & Spare Parts	819,949	12,215	26,956	47,120	82,433	61,054	56,805	75,038	51,601					413,222	406,727
3. Organizational Equipment & Supplies	588,839	18,289	20,428	30,199	35,476	39,205	57,416	48,220	56,276					305,509	283,330

SOURCE: DD Forms 736

NOTE: Amounts will not necessarily add to totals due to rounding.

Department of the Army

MONTHLY REPORT ON STATUS OF FUNDS BY BUDGET CATEGORY

Fiscal Year 1955

(Thousands of Dollars)

Budget Category	Annual Program and/or Unobligated Balances	OBLIGATIONS													Unobligated Balance 28 Feb 1955
		July 1954	Aug 1954	Sept 1954	Oct 1954	Nov 1954	Dec 1954	Jan 1955	Feb 1955	Mar 1955	Apr 1955	May 1955	Jun 1955	Cum. thru 28 Feb 1955	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
GRAND TOTAL	15,041,659	557,133	813,814	1,261,729	1,272,280	671,528	771,950	719,569	948,732					7,016,738	8,024,921
I. MILITARY PERSONNEL COSTS	4,368,109	356,504	383,566	368,865	399,879	381,743	360,159	417,131	368,596					3,036,443	1,331,666
a. Pay and Allowances	3,560,152	293,985	305,708	305,941	321,886	303,428	295,751	325,397	304,993					2,457,089	1,103,063
b. Subsistence	578,844	37,855	54,781	47,397	54,348	58,695	39,396	69,105	42,556					404,133	174,711
c. Transportation - PCS	223,311	24,335	22,638	15,079	23,171	19,195	24,633	22,140	20,606					171,797	51,514
d. Other Military Personnel Activities	5,802	329	439	448	474	425	379	489	441					3,424	2,378
II. OPERATION & MAINTENANCE	2,674,165	156,015	197,050	194,207	206,498	191,124	246,336	219,066	191,880					1,602,176	1,071,989
a. Troops and Facilities	462,152	17,318	18,901	49,294	34,479	32,139	73,941	45,562	28,367					300,001	162,151
b. Aircraft and Facilities	-	-	-	-	-	-	-	-	-					-	-
c. Ships and Facilities	-	-	-	-	-	-	-	-	-					-	-
d. Medical Care	169,889	10,136	12,737	12,479	12,414	12,761	13,782	12,760	13,183					100,252	69,637
e. Supply Systems	1,292,989	87,783	115,301	80,397	107,923	91,416	100,407	102,078	95,674					780,979	512,010
f. Service-Wide Facilities & Services	368,877	21,404	26,438	27,006	27,808	28,383	30,267	29,235	28,708					219,249	149,628
g. Recruiting and Training	294,837	15,953	20,886	20,050	20,994	21,285	25,878	23,176	20,240					168,462	126,375
h. Industrial Mobilization	85,421	3,421	2,787	4,981	2,880	5,140	2,061	6,255	5,708					33,233	52,188
III. MAJOR PROCUREMENT & PRODUCTION	3,206,613	-55,853	117,207	580,429	529,184	24,790	97,753	-5,854	237,355					1,525,011	1,681,602
a. Aircraft	221,397	-8	6	1	106,251	-13	4,834	-1,925	4,776					113,922	107,475
b. Ships and Harbor Craft	10,547	3	-1,001	974	36	-1,728	376	-3,303	841					-3,802	14,349
c. Combat Vehicles	486,741	1,781	5,618	81,523	117,497	10,855	35,440	-33,763	88,121					307,072	179,669
d. Support Vehicles	82,896	3	2,243	1,330	-17,455	11,039	-11,009	42,500	19,342					47,993	34,903
e. Artillery	172,625	746	529	11,333	19,281	30,152	6,149	1,786	41,085					111,061	61,564
f. Weapons	73,598	584	17,441	47,200	-8,395	-18,868	1,035	3,263	9,853					52,113	21,485
g. Ammunition	1,196,512	-85,240	85,177	204,847	285,137	-32,820	36,286	-50,645	58,655					501,397	695,115
h. Guided Missiles	372,349	2,129	245	189,824	8,590	10,763	5,981	11,813	-2,679					226,666	145,683
i. Electronics and Communications	180,553	20,085	295	686	11,265	3,450	9,788	3,941	3,957					53,467	127,086
j. Production Equipment and Facilities	365,788	2,014	7,040	38,184	6,862	9,862	7,425	18,989	9,846					100,222	265,566
k. Other Major Procurement & Production	43,607	2,050	-386	4,527	115	2,098	1,448	1,490	3,558					14,900	28,707
IV. MILITARY PUBLIC WORKS	628,016	10,552	18,024	43,403	57,223	16,604	14,213	23,459	27,422					210,900	417,116
a. Continental United States	408,503	13,347	15,323	30,630	51,912	13,850	13,467	10,337	9,474					158,340	250,163
b. Outside Continental United States	215,539	-2,891	2,593	12,594	5,091	2,598	482	12,891	17,721					51,079	164,460
c. Master Planning	3,974	96	108	179	220	156	264	231	227					1,481	2,493
V. RESERVE COMPONENTS	429,266	42,868	45,388	23,929	24,761	25,473	21,889	24,047	23,185					231,540	197,726
a. Military Personnel Costs	220,113	28,975	31,428	11,474	12,304	14,344	9,079	22,798	12,094					142,496	77,617
b. Operation and Maintenance	150,591	12,824	11,986	9,315	10,597	9,406	10,588	-320	9,227					73,623	76,968
c. Major Procurement and Production	-	379	-379	-	-	-	-	-	-					-	-
d. Military Public Works	58,562	690	2,353	3,140	1,860	1,723	2,222	1,569	1,864					15,421	43,141
VI. RESEARCH AND DEVELOPMENT	419,122	27,258	26,608	39,156	43,052	20,416	17,394	29,727	22,711					226,322	192,800
a. Direct Costs	373,227	25,359	23,840	37,122	39,867	18,134	12,949	27,071	19,693					204,035	169,192
b. Indirect Costs	45,895	1,899	2,768	2,034	3,185	2,282	4,445	2,656	3,018					22,287	23,608
VII. DOD ESTABLISHMENT-WIDE ACTIVITIES	185,607	19,778	26,002	11,661	11,672	11,211	14,870	12,028	9,636					116,858	68,749
a. Retired Pay	-	-	-	-	-	-	-	-	-					-	-
b. Office of Secretary of Defense	-	-	-	-	-	-	-	-	-					-	-
c. Inter-Departmental Projects	159,474	18,743	24,302	9,596	8,247	9,796	13,478	8,592	8,065					110,819	58,655
d. International Activities	26,133	1,035	1,700	2,065	3,425	1,415	1,392	3,436	1,571					16,039	10,094
UNDISTRIBUTED	3,130,761	11	-31	79	11	170	-664	-35	67,947					67,488	3,063,273
MEMORANDUM - OPER. & MAINT. PROCUREMENT	455,655	19,545	23,728	28,418	36,555	28,586	71,940	43,743	26,642					279,157	176,498
1. Petroleum, Oil and Lubricants	99,021	4,856	5,930	8,397	6,753	3,696	18,382	11,099	6,332					65,445	33,576
2. Maintenance Spares & Spare Parts	109,592	2,914	4,900	3,266	11,273	6,384	7,240	7,567	5,959					49,503	60,089
3. Organizational Equipment & Supplies	247,042	11,775	12,898	16,755	18,529	18,506	46,318	25,077	14,351					164,209	82,833

SOURCE: DD Forms 736

NOTE: Amounts will not necessarily add to totals due to rounding.

Department of the Navy

MONTHLY REPORT ON STATUS OF FUNDS BY BUDGET CATEGORY

Fiscal Year 1955

(Thousands of Dollars)

Budget Category	Annual Program and/or Unobligated Balances	OBLIGATIONS July 1954	Aug 1954	Sept 1954	Oct 1954	Nov 1954	Dec 1954	Jan 1955	Feb 1955	Mar 1955	Apr 1955	May 1955	Jun 1955	Cum. thru 28 Feb 1955	Unobligated Balance 28 Feb 1955
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
GRAND TOTAL	12,527,999	964,646	598,129	707,719	1,252,263	551,895	528,088	430,359	558,544					5,591,643	6,936,356
I. MILITARY PERSONNEL COSTS	3,075,856	254,540	256,676	245,170	251,722	238,909	249,903	245,425	248,282					1,990,627	1,085,229
a. Pay and Allowances	2,662,756	224,383	224,436	217,487	221,362	211,865	212,202	211,882	217,907					1,741,524	921,232
b. Subsistence	304,404	20,425	22,601	19,716	21,608	20,136	28,445	21,272	22,235					176,438	127,966
c. Transportation - PCS	105,788	9,525	9,444	7,769	8,511	6,720	9,107	12,067	7,891					71,034	34,754
d. Other Military Personnel Activities	2,908	207	195	198	241	188	149	204	249					1,631	1,277
II. OPERATION & MAINTENANCE	2,487,012	195,187	179,113	166,860	219,288	167,176	172,655	201,136	175,338					1,476,753	1,010,259
a. Troops and Facilities	88,099	3,490	3,779	4,215	5,506	4,519	6,216	5,221	11,649					44,595	43,504
b. Aircraft and Facilities	589,678	36,068	36,970	41,922	42,701	38,555	49,230	43,939	43,317					332,702	256,976
c. Ships and Facilities	855,855	79,335	63,935	46,651	95,757	48,860	37,272	72,498	48,917					493,225	362,630
d. Medical Care	74,588	6,901	6,146	5,905	6,682	6,076	6,063	6,591	5,745					50,109	24,479
e. Supply Systems	442,741	35,010	31,311	32,744	32,236	33,182	36,090	36,526	31,629					268,728	174,013
f. Service-Wide Facilities & Services	309,362	26,102	27,580	26,779	26,951	26,876	27,534	26,686	24,393					212,901	96,461
g. Recruiting and Training	104,458	7,678	8,122	8,032	7,928	8,309	8,603	8,940	7,729					65,341	39,117
h. Industrial Mobilization	22,231	603	1,270	612	1,527	799	1,647	735	1,959					9,152	13,079
III. MAJOR PROCUREMENT & PRODUCTION	4,360,999	415,178	100,645	197,273	734,913	107,673	38,526	-79,581	94,655					1,609,282	2,751,717
a. Aircraft	1,755,559	101,911	37,781	110,468	455,580	38,556	-30,195	-144,097	27,061					597,065	1,158,494
b. Ships and Harbor Craft	1,350,482	291,740	34,635	54,710	198,290	19,473	22,641	16,880	47,245					685,614	664,868
c. Combat Vehicles	148,137	5,666	2	257	741	5,996	209	13,612	48					26,531	121,606
d. Support Vehicles	42,068	294	892	281	572	1,271	2,181	268	2,132					7,891	34,177
e. Artillery	12,457	-	-	1,166	70	60	3	53	-					1,352	11,105
f. Weapons	36,706	20	479	1,685	-204	224	1,125	2,715	147					6,191	30,515
g. Ammunition	437,991	8,849	8,075	12,843	31,050	6,347	17,370	16,529	9,184					110,247	327,744
h. Guided Missiles	192,334	4,186	9,686	6,199	12,666	17,610	13,143	13,676	1,699					78,865	113,469
i. Electronics and Communications	176,748	1,884	6,811	8,751	28,600	11,910	3,178	2,938	2,476					66,548	110,200
j. Production Equipment and Facilities	102,521	182	650	-632	1,645	3,933	5,809	-5,225	-32					6,330	96,191
k. Other Major Procurement & Production	105,996	446	1,634	1,545	5,903	2,293	3,062	3,070	4,695					22,648	83,348
IV. MILITARY PUBLIC WORKS	370,323	6,498	8,354	54,852	2,949	6,104	14,347	6,230	4,913					104,247	266,076
a. Continental United States	269,623	4,731	6,081	39,933	2,146	4,444	10,445	4,535	3,577					75,892	193,731
b. Outside Continental United States	94,703	1,662	2,137	14,031	755	1,561	3,670	1,594	1,256					26,666	68,037
c. Master Planning	5,997	105	136	888	48	99	232	101	80					1,689	4,308
V. RESERVE COMPONENTS	212,499	18,799	15,857	15,008	10,885	10,546	14,299	12,661	15,657					113,712	98,787
a. Military Personnel Costs	95,446	11,893	9,457	6,067	4,205	4,808	4,700	5,725	6,351					53,206	42,240
b. Operation and Maintenance	83,662	6,110	6,285	7,898	6,037	4,985	7,801	6,285	8,276					53,677	29,985
c. Major Procurement and Production	-	-	-	-	-	-	-	-	-					-	-
d. Military Public Works	33,391	796	115	1,043	643	753	1,798	651	1,030					6,829	26,562
VI. RESEARCH AND DEVELOPMENT	423,794	52,539	23,126	26,821	30,917	19,683	36,671	42,780	18,134					250,671	173,123
a. Direct Costs	423,794	52,539	23,126	26,821	30,917	19,683	36,671	42,780	18,134					250,671	173,123
b. Indirect Costs	-	-	-	-	-	-	-	-	-					-	-
VII. DOD ESTABLISHMENT-WIDE ACTIVITIES	53,750	21,905	14,358	1,735	1,589	1,804	1,687	1,708	1,565					46,351	7,399
a. Retired Pay	-	-	-	-	-	-	-	-	-					-	-
b. Office of Secretary of Defense	-	-	-	-	-	-	-	-	-					-	-
c. Inter-Departmental Projects	52,099	21,785	14,234	1,608	1,455	1,657	1,565	1,615	1,424					45,343	6,756
d. International Activities	1,651	120	124	127	134	147	122	93	141					1,008	643
UNDISTRIBUTED	1,543,766	-	-	-	-	-	-	-	-					-	1,543,766
MEMORANDUM - OPER. & MAINT. PROCUREMENT	654,843	34,214	36,839	39,752	52,513	46,188	38,657	42,892	41,886					332,941	321,902
1. Petroleum, Oil and Lubricants	251,928	19,314	18,773	21,067	20,963	18,214	16,909	21,804	18,024					155,068	96,860
2. Maintenance Spares & Spare Parts	313,357	8,989	11,816	10,079	24,703	15,559	21,140	15,213	18,362					125,861	187,496
3. Organizational Equipment & Supplies	89,558	5,911	6,250	8,606	6,847	12,415	608	5,875	5,500					52,012	37.546

SOURCE: DD Forms 736

NOTE: Amounts will not necessarily add to totals due to rounding.

Department of the Air Force

MONTHLY REPORT ON STATUS OF FUNDS BY BUDGET CATEGORY

Fiscal Year 1955

(Thousands of Dollars)

Budget Category	Annual Program and/or Unobligated Balances	OBLIGATIONS													Unobligated Balance 28 Feb 1955
		July 1954	Aug 1954	Sept 1954	Oct 1954	Nov 1954	Dec 1954	Jan 1955	Feb 1955	Mar 1955	Apr 1955	May 1955	Jun 1955	Cum. thru 28 Feb 1955	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
GRAND TOTAL	21,523,002	808,114	743,838	1,237,897	973,527	1,191,111	2,810,122	971,300	810,200					9,546,109	11,976,893
I. MILITARY PERSONNEL COSTS	3,521,134	279,406	294,755	289,686	308,743	309,133	302,668	297,598	294,758					2,376,747	1,144,387
a. Pay and Allowances	2,950,244	240,541	241,695	244,883	254,051	266,406	253,727	248,317	248,742					1,998,362	951,882
b. Subsistence	374,291	26,842	33,591	27,957	37,789	28,797	32,556	36,572	29,180					253,284	121,007
c. Transportation - PCS	189,208	11,597	19,026	16,390	16,351	13,491	15,869	12,252	16,391					121,367	67,841
d. Other Military Personnel Activities	7,391	426	443	456	552	439	516	457	445					3,734	3,657
II. OPERATION & MAINTENANCE	3,666,100	193,758	270,002	275,277	327,411	284,927	322,324	308,847	294,820					2,277,366	1,388,734
a. Troops and Facilities	-	-	-	-	-	-	-	-	-					-	-
b. Aircraft and Facilities	2,785,534	136,717	181,944	216,948	264,024	230,440	253,379	252,624	236,222					1,772,298	1,013,236
c. Ships and Facilities	-	-	-	-	-	-	-	-	-					-	-
d. Medical Care	78,935	4,735	5,561	6,159	6,000	6,239	6,945	6,386	6,221					48,246	30,689
e. Supply Systems	299,938	24,950	24,959	23,978	25,176	20,422	28,221	19,323	25,062					192,091	107,847
f. Service-Wide Facilities & Services	136,912	10,564	11,017	9,779	11,455	10,772	10,834	11,376	10,117					85,914	50,998
g. Recruiting and Training	255,280	16,743	46,286	18,004	16,905	16,618	22,275	17,841	17,095					171,767	83,513
h. Industrial Mobilization	109,501	49	235	409	3,851	436	670	1,297	103					7,050	102,451
III. MAJOR PROCUREMENT & PRODUCTION	10,779,431	200,621	72,923	556,915	202,926	392,723	2,034,433	183,790	92,711					3,737,042	7,042,389
a. Aircraft	7,853,210	99,176	31,899	523,459	123,290	340,156	1,514,210	24,046	88,460					2,744,696	5,108,514
b. Ships and Harbor Craft	4,589	358	9	35	76	32	462	-323	542					1,191	3,398
c. Combat Vehicles	-	-	-	-	-	-	-	-	-					-	-
d. Support Vehicles	52,035	3,097	-9	1,364	-281	-1,406	2,773	1,970	2,048					9,556	42,479
e. Artillery	-	-	-	-	-	-	-	-	-					-	-
f. Weapons	30,705	160	3	2	-407	-35	23,506	-2,930	7					20,306	10,399
g. Ammunition	384,180	15,952	11,973	1,549	8,982	5,869	81,571	29,985	-34,943					120,938	263,242
h. Guided Missiles	711,045	7,560	815	13,052	16,499	15,352	76,706	105,177	19,761					254,922	456,123
i. Electronics and Communications	1,016,101	35,521	22,408	9,160	24,338	17,297	204,836	19,654	12,001					345,215	670,886
j. Production Equipment and Facilities	253,338	25,790	-99	8,714	24,056	-1,732	19,762	4,935	-1,686					79,740	173,598
k. Other Major Procurement & Production	474,228	13,007	5,924	-420	6,373	17,190	110,607	1,276	6,521					160,478	313,750
IV. MILITARY PUBLIC WORKS	1,847,493	62,599	51,292	76,062	68,403	136,420	103,880	116,621	81,664					696,941	1,150,552
a. Continental United States	1,129,564	29,597	39,895	54,899	55,658	41,070	62,227	96,738	45,221					425,305	704,259
b. Outside Continental United States	678,319	28,430	6,630	18,173	9,605	91,539	38,912	17,570	33,983					244,842	433,477
c. Master Planning	39,610	4,572	4,767	2,990	3,140	3,811	2,741	2,313	2,460					26,794	12,816
V. RESERVE COMPONENTS	194,998	12,992	12,379	11,409	13,106	13,716	14,934	15,302	17,698					111,536	83,462
a. Military Personnel Costs	65,167	7,077	5,658	3,365	3,573	4,279	3,348	4,634	4,103					36,037	29,130
b. Operation and Maintenance	96,690	5,559	6,478	7,760	8,625	7,609	9,582	9,247	8,344					63,204	33,486
c. Major Procurement and Production	17,567	19	103	121	411	1,472	722	1,315	2,737					6,900	10,667
d. Military Public Works	15,574	337	140	163	497	356	1,282	106	2,514					5,395	10,179
VI. RESEARCH AND DEVELOPMENT	623,382	46,857	42,105	28,163	41,215	53,939	31,628	48,263	28,246					320,416	302,966
a. Direct Costs	542,760	35,923	29,587	22,750	35,604	48,341	25,230	42,283	23,353					263,071	279,689
b. Indirect Costs	80,622	10,934	12,518	5,413	5,611	5,598	6,398	5,980	4,893					57,345	23,277
VII. DOD ESTABLISHMENT-WIDE ACTIVITIES	30,299	11,881	382	385	11,723	253	255	879	303					26,061	4,238
a. Retired Pay	-	-	-	-	-	-	-	-	-					-	-
b. Office of Secretary of Defense	-	-	-	-	-	-	-	-	-					-	-
c. Inter-Departmental Projects	28,000	11,667	68	199	11,571	69	112	722	120					24,528	3,472
d. International Activities	2,299	214	314	186	152	184	143	157	183					1,533	766
UNDISTRIBUTED	860,165	-	-	-	-	-	-	-	-					-	860,165
MEMORANDUM - OPER. & MAINT. PROCUREMENT	1,164,239	41,132	54,668	85,273	102,244	87,482	80,567	110,620	105,482					667,468	496,771
1. Petroleum, Oil and Lubricants	515,000	40,217	43,148	46,660	45,687	40,087	41,652	41,094	41,777					340,322	174,678
2. Maintenance Spares & Spare Parts	397,000	312	10,240	33,775	46,457	39,111	28,425	52,258	27,280					237,858	159,142
3. Organizational Equipment & Supplies	252,239	603	1,280	4,838	10,100	8,284	10,490	17,268	36,425					89,288	162,951

SOURCE: DD Forms 736

NOTE: Amounts will not necessarily add to totals due to rounding.

MONTHLY REPORT ON STATUS OF FUNDS BY BUDGET CATEGORY

Fiscal Year 1955

(Thousands of Dollars)

Budget Category	Annual Program and/or Unobligated Balances	OBLIGATIONS													Unobligated Balance 28 Feb 1955
		July 1954	Aug 1954	Sept 1954	Oct 1954	Nov 1954	Dec 1954	Jan 1955	Feb 1955	Mar 1955	Apr 1955	May 1955	Jun 1955	Cum. thru 28 Feb 1955	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
GRAND TOTAL	655,457	35,103	35,479	38,230	47,958	67,239	37,081	37,608	55,062					353,760	301,697
I. MILITARY PERSONNEL COSTS	-	-	-	-	-	-	-	-	-					-	-
a. Pay and Allowances	-	-	-	-	-	-	-	-	-					-	-
b. Subsistence	-	-	-	-	-	-	-	-	-					-	-
c. Transportation - PCS	-	-	-	-	-	-	-	-	-					-	-
d. Other Military Personnel Activities	-	-	-	-	-	-	-	-	-					-	-
II. OPERATION & MAINTENANCE	-	-	-	-	-	-	-	-	-					-	-
a. Troops and Facilities	-	-	-	-	-	-	-	-	-					-	-
b. Aircraft and Facilities	-	-	-	-	-	-	-	-	-					-	-
c. Ships and Facilities	-	-	-	-	-	-	-	-	-					-	-
d. Medical Care	-	-	-	-	-	-	-	-	-					-	-
e. Supply Systems	-	-	-	-	-	-	-	-	-					-	-
f. Service-Wide Facilities & Services	-	-	-	-	-	-	-	-	-					-	-
g. Recruiting and Training	-	-	-	-	-	-	-	-	-					-	-
h. Industrial Mobilization	-	-	-	-	-	-	-	-	-					-	-
III. MAJOR PROCUREMENT & PRODUCTION	80,030	-	154	-	286	30,000	-	-	-					30,440	49,590
a. Aircraft	-	-	-	-	-	-	-	-	-					-	-
b. Ships and Harbor Craft	80,000	-	154	-	286	30,000	-	-	-					30,440	49,560
c. Combat Vehicles	-	-	-	-	-	-	-	-	-					-	-
d. Support Vehicles	-	-	-	-	-	-	-	-	-					-	-
e. Artillery	-	-	-	-	-	-	-	-	-					-	-
f. Weapons	-	-	-	-	-	-	-	-	-					-	-
g. Ammunition	-	-	-	-	-	-	-	-	-					-	-
h. Guided Missiles	-	-	-	-	-	-	-	-	-					-	-
i. Electronics and Communications	-	-	-	-	-	-	-	-	-					-	-
j. Production Equipment and Facilities	30	-	-	-	-	-	-	-	-					-	30
k. Other Major Procurement & Production	-	-	-	-	-	-	-	-	-					-	-
IV. MILITARY PUBLIC WORKS	88,500	-	-	-	11,743	-	1,347	1,554	9,002					23,646	64,854
a. Continental United States	75,696	-	-	-	11,743	-	1,347	-	8,705					21,795	53,901
b. Outside Continental United States	12,804	-	-	-	-	-	-	1,554	297					1,851	10,953
c. Master Planning	-	-	-	-	-	-	-	-	-					-	-
V. RESERVE COMPONENTS	-	-	-	-	-	-	-	-	-					-	-
a. Military Personnel Costs	-	-	-	-	-	-	-	-	-					-	-
b. Operation and Maintenance	-	-	-	-	-	-	-	-	-					-	-
c. Major Procurement and Production	-	-	-	-	-	-	-	-	-					-	-
d. Military Public Works	-	-	-	-	-	-	-	-	-					-	-
VI. RESEARCH AND DEVELOPMENT	21,620	-	-	-	-	-	-	-	-					-	21,620
a. Direct Costs	21,620	-	-	-	-	-	-	-	-					-	21,620
b. Indirect Costs	-	-	-	-	-	-	-	-	-					-	-
VII. DOD ESTABLISHMENT-WIDE ACTIVITIES	465,307	35,103	35,325	38,230	35,929	37,239	35,734	36,055	46,060					299,674	165,633
a. Retired Pay	404,500	33,534	33,301	33,197	33,996	34,013	34,086	34,281	34,396					270,804	133,696
b. Office of Secretary of Defense	12,807	1,047	1,051	1,055	1,058	1,069	1,085	1,036	985					8,386	4,421
c. Inter-Departmental Projects	48,000	522	973	3,978	875	2,157	563	738	10,679					20,484	27,516
d. International Activities	-	-	-	-	-	-	-	-	-					-	-
UNDISTRIBUTED	-	-	-	-	-	-	-	-	-					-	-
MEMORANDUM - OPER. & MAINT. PROCUREMENT	-	-	-	-	-	-	-	-	-					-	-
1. Petroleum, Oil and Lubricants	-	-	-	-	-	-	-	-	-					-	-
2. Maintenance Spares & Spare Parts	-	-	-	-	-	-	-	-	-					-	-
3. Organizational Equipment & Supplies	-	-	-	-	-	-	-	-	-					-	-

SOURCE: DD Forms 736

NOTE: Amounts will not necessarily add to totals due to rounding.

MUTUAL DEFENSE
ASSISTANCE PROGRAM

OBLIGATIONS

Department of Defense

MONTHLY REPORT ON STATUS OF FUNDS BY BUDGET CATEGORY

Fiscal Year 1955

(Thousands of Dollars)

Budget Category	Annual Program and/or Unobligated Balances	OBLIGATIONS July 1954	Aug 1954	Sept 1954	Oct 1954	Nov 1954	Dec 1954	Jan 1955	Feb 1955	Mar 1955	Apr 1955	May 1955	Jun 1955	Cum. thru 31 Jan 1955	Unobligated Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
GRAND TOTAL	a/	70,073	50,530	87,856	-75,159	34,782	-1,451,999	-94,165	a/					-1,378,084	a/
I. MILITARY PERSONNEL COSTS		44	28	137	45	2	63	190						509	
a. Pay and Allowances		-	-	-	-	-	-	-						-	
b. Subsistence		44	28	137	45	2	63	190						509	
c. Transportation - PCS		-	-	-	-	-	-	-						-	
d. Other Military Personnel Activities		-	-	-	-	-	-	-						-	
II. OPERATION & MAINTENANCE		9,631	20,063	24,484	2,014	22,690	14,162	6,677						99,723	
a. Troops and Facilities		517	3,423	7,573	190	2,168	2,757	486						17,114	
b. Aircraft and Facilities		339	515	19	96	481	-237	635						1,848	
c. Ships and Facilities		1,210	-32	6,916	601	1,296	804	-419						10,378	
d. Medical Care		-	51	276	186	63	1	17						594	
e. Supply Systems		4,777	12,755	8,769	-4,095	14,198	12,346	3,010						51,760	
f. Service-Wide Facilities & Services		4	5	23	9	-41	-	-						-	
g. Recruiting and Training		2,784	3,346	908	5,027	4,525	-1,509	2,948						18,029	
h. Industrial Mobilization		-	-	-	-	-	-	-						-	
III. MAJOR PROCUREMENT & PRODUCTION		59,042	12,954	64,556	-84,330	16,279	-1,513,403	-102,426						-1,547,328	
a. Aircraft		18,844	2,295	-13,867	-46,161	-4,389	-1,161,638	-75,751						-1,280,667	
b. Ships and Harbor Craft		12,483	-2,036	10,684	464	2,328	2,912	-11,654						15,181	
c. Combat Vehicles		11,192	410	26,596	7,375	30	-1,214	-32,831						11,558	
d. Support Vehicles		3,329	4,578	2,032	6,997	683	2,977	-33,122						-12,526	
e. Artillery		1,397	16,701	5,116	-29,930	778	13,366	26,684						34,112	
f. Weapons		1,539	3,466	714	-39,161	2,353	-19,684	41,158						-9,615	
g. Ammunition		9,763	-13,444	17,195	18,988	8,511	-101,864	-917						-61,768	
h. Guided Missiles		-	-	-	-	-	-	-						-	
i. Electronics and Communications		-8,859	-485	10,719	-4,843	6,335	-171,109	-8,088						-176,330	
j. Production Equipment and Facilities		84	-4	-81	13	-19	-1,220	-697						-1,924	
k. Other Major Procurement & Production		9,270	1,473	5,448	1,928	-331	-75,929	-7,208						-65,349	
IV. MILITARY PUBLIC WORKS		-12	13,586	-	-	-	46,193	-						59,766	
a. Continental United States		-	- -	-	-	-	-	-						-	
b. Outside Continental United States		-12	13,586	-	-	-	46,193	-						59,766	
c. Master Planning		-	-	-	-	-	-	-						-	
V. RESERVE COMPONENTS		-	-	-	-	-	-	-						-	
a. Military Personnel Costs		-	-	-	-	-	-	-						-	
b. Operation and Maintenance		-	-	-	-	-	-	-						-	
c. Major Procurement and Production		-	-	-	-	-	-	-						-	
d. Military Public Works		-	-	-	-	-	-	-						-	
VI. RESEARCH AND DEVELOPMENT		-	-	-	-	-	-	-						-	
a. Direct Costs		-	-	-	-	-	-	-						-	
b. Indirect Costs		-	-	-	-	-	-	-						-	
VII. DOD ESTABLISHMENT-WIDE ACTIVITIES		1,366	3,899	-1,321	7,115	-4,192	998	1,382						9,246	
a. Retired Pay		-	-	-	-	-	-	-						-	
b. Office of Secretary of Defense		-	-	-	-	-	-	-						-	
c. Inter-Departmental Projects		-	-	-	-	-	-	-						-	
d. International Activities		1,366	3,899	-1,321	7,115	-4,192	998	1,382						9,246	
UNDISTRIBUTED		-	-	-	-3	3	-12	12						-1,378,084	
MEMORANDUM - OPER. & MAINT. PROCUREMENT		2,079	3,853	14,776	1,083	4,086	3,080	792						29,749	
1. Petroleum, Oil and Lubricants		18	220	173	-	267	-284	-65						329	
2. Maintenance Spares & Spare Parts		1,212	99	7,643	682	1,626	-409	-309						10,544	
3. Organizational Equipment & Supplies		849	3,534	6,960	401	2,193	3,773	1,166						18,876	

SOURCE: DD Forms 736

NOTE: Amounts will not necessarily add to totals due to rounding.

a/ Data not yet available.

MUTUAL DEFENSE
ASSISTANCE PROGRAM

Department of the Army

MONTHLY REPORT ON STATUS OF FUNDS BY BUDGET CATEGORY

OBLIGATIONS

Fiscal Year 1955

(Thousands of Dollars)

Budget Category	Annual Program and/or Unobligated Balances	OBLIGATIONS													Unobligated Balance
		July 1954	Aug 1954	Sept 1954	Oct 1954	Nov 1954	Dec 1954	Jan 1955	Feb 1955	Mar 1955	Apr 1955	May 1955	Jun 1955	Cum. thru 31 Jan 1955	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
GRAND TOTAL	a/	4,714	17,875	82,086	-16,002	16,270	-27,963	17,143	a/					94,123	a/
I. MILITARY PERSONNEL COSTS		44	28	137	45	2	63	190						509	
a. Pay and Allowances		-	-	-	-	-	-	-						-	
b. Subsistence		44	28	137	45	2	63	190						509	
c. Transportation - PCS		-	-	-	-	-	-	-						-	
d. Other Military Personnel Activities		-	-	-	-	-	-	-						-	
II. OPERATION & MAINTENANCE		5,159	11,808	11,500	1,981	4,067	8,761	-1,331						41,945	
a. Troops and Facilities		745	2,691	5,630	-381	-347	2,722	345						11,405	
b. Aircraft and Facilities		-	-	-	-	-	-	-						-	
c. Ships and Facilities		-	-	-	-	-	-	-						-	
d. Medical Care		-	51	280	186	63	1	18						599	
e. Supply Systems		3,752	8,305	4,682	394	4,017	5,153	-2,637						23,666	
f. Service-Wide Facilities & Services		4	5	23	9	-41	-	-						-	
g. Recruiting and Training		658	756	885	1,773	375	885	943						6,275	
h. Industrial Mobilization		-	-	-	-	-	-	-						-	
III. MAJOR PROCUREMENT & PRODUCTION		-1,305	5,241	69,629	-18,500	11,745	-37,480	17,190						46,526	
a. Aircraft		-	1,584	3	-597	11	53	30						1,084	
b. Ships and Harbor Craft		-	-	-	-	-	-	-						-	
c. Combat Vehicles		11,192	410	26,596	7,375	30	-1,214	-32,831						11,558	
d. Support Vehicles		3,329	4,578	2,032	6,997	683	2,977	-33,122						-12,526	
e. Artillery		782	16,091	4,631	-29,680	-83	13,048	27,123						31,912	
f. Weapons		1,559	3,378	719	-43,397	-64	2,140	40,766						5,101	
g. Ammunition		286	-15,277	17,599	47,275	7,713	-51,558	8,722						14,760	
h. Guided Missiles		-	-	-	-	-	-	-						-	
i. Electronics and Communications		-22,481	-6,588	17,512	-7,502	4,436	-2,752	5,911						-11,464	
j. Production Equipment and Facilities		84	-1	-81	13	150	397	50						612	
k. Other Major Procurement & Production		3,944	1,066	618	1,016	-1,131	-571	541						5,483	
IV. MILITARY PUBLIC WORKS		-12	-	-	-	-	-	-						-12	
a. Continental United States		-	-	-	-	-	-	-						-	
b. Outside Continental United States		-12	-	-	-	-	-	-						-12	
c. Master Planning		-	-	-	-	-	-	-						-	
V. RESERVE COMPONENTS		-	-	-	-	-	-	-						-	
a. Military Personnel Costs		-	-	-	-	-	-	-						-	
b. Operation and Maintenance		-	-	-	-	-	-	-						-	
c. Major Procurement and Production		-	-	-	-	-	-	-						-	
d. Military Public Works		-	-	-	-	-	-	-						-	
VI. RESEARCH AND DEVELOPMENT		-	-	-	-	-	-	-						-	
a. Direct Costs		-	-	-	-	-	-	-						-	
b. Indirect Costs		-	-	-	-	-	-	-						-	
VII. DOD ESTABLISHMENT-WIDE ACTIVITIES		828	798	820	475	453	705	1,082						5,161	
a. Retired Pay		-	-	-	-	-	-	-						-	
b. Office of Secretary of Defense		-	-	-	-	-	-	-						-	
c. Inter-Departmental Projects		-	-	-	-	-	-	-						-	
d. International Activities		828	798	820	475	453	705	1,082						5,161	
UNDISTRIBUTED		-	-	-	-3	3	-12	12						-	
MEMORANDUM - OPER. & MAINT. PROCUREMENT		745	2,510	5,717	-188	-320	2,561	570						11,595	
1. Petroleum, Oil and Lubricants		-	-	-	-	44	4	7						55	
2. Maintenance Spares & Spare Parts		-	-	-	-	-	-	-						-	
3. Organizational Equipment & Supplies		745	2,510	5,717	-188	-364	2,557	563						11,540	

SOURCE: DD Forms 736

NOTE: Amounts will not necessarily add to totals due to rounding.

a/ Data not yet available.

Department of the Navy

MONTHLY REPORT ON STATUS OF FUNDS BY BUDGET CATEGORY

Fiscal Year 1955

(Thousands of Dollars)

Budget Category	Annual Program and/or Unobligated Balances	OBLIGATIONS													Unobligated Balance
		July 1954	Aug 1954	Sept 1954	Oct 1954	Nov 1954	Dec 1954	Jan 1955	Feb 1955	Mar 1955	Apr 1955	May 1955	Jun 1955	Cum. thru 31 Jan 1955	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
GRAND TOTAL	a/	17,866	3,123	14,848	2,317	9,557	-10,987	-18,889	a/					17,835	a/
I. MILITARY PERSONNEL COSTS		-	-	-	-	-	-	-						-	
a. Pay and Allowances		-	-	-	-	-	-	-						-	
b. Subsistence		-	-	-	-	-	-	-						-	
c. Transportation - PCS		-	-	-	-	-	-	-						-	
d. Other Military Personnel Activities		-	-	-	-	-	-	-						-	
II. OPERATION & MAINTENANCE		504	4,212	10,384	2,873	5,652	2,477	983						27,087	
a. Troops and Facilities		-228	732	1,943	571	2,515	35	141						5,709	
b. Aircraft and Facilities		334	424	30	97	372	-33	574						1,798	
c. Ships and Facilities		1,210	-32	6,916	601	1,296	804	-419						10,378	
d. Medical Care		-	-	-4	-	-	-	-1						-5	
e. Supply Systems		-1,309	1,260	920	558	922	616	632						3,599	
f. Service-Wide Facilities & Services		-	-	-	-	-	-	-						-	
g. Recruiting and Training		497	1,828	579	1,046	547	1,055	56						5,608	
h. Industrial Mobilization		-	-	-	-	-	-	-						-	
III. MAJOR PROCUREMENT & PRODUCTION		17,231	-1,238	4,337	-578	3,664	-13,420	-19,827						-9,831	
a. Aircraft		2,604	-2,705	-6,766	-227	25	-13,705	-2,896						-23,670	
b. Ships and Harbor Craft		12,483	-2,036	10,684	464	2,328	2,912	-11,654						15,181	
c. Combat Vehicles		-	-	-	-	-	-	-						-	
d. Support Vehicles		-	-	-	-	-	-	-						-	
e. Artillery		615	610	485	-250	861	318	-439						2,200	
f. Weapons		-	-	-	-	-	-	-						-	
g. Ammunition		2,455	1,744	-65	-446	838	-2,585	-3,225						-1,284	
h. Guided Missiles		-	-	-	-	-	-	-						-	
i. Electronics and Communications		-903	935	-32	-	-	-	-						-	
j. Production Equipment and Facilities		-	-	-	-	-	-	-						-	
k. Other Major Procurement & Production		-23	214	31	-119	-388	-360	-1,613						-2,258	
IV. MILITARY PUBLIC WORKS		-	-	-	-	-	-	-						-	
a. Continental United States		-	-	-	-	-	-	-						-	
b. Outside Continental United States		-	-	-	-	-	-	-						-	
c. Master Planning		-	-	-	-	-	-	-						-	
V. RESERVE COMPONENTS		-	-	-	-	-	-	-						-	
a. Military Personnel Costs		-	-	-	-	-	-	-						-	
b. Operation and Maintenance		-	-	-	-	-	-	-						-	
c. Major Procurement and Production		-	-	-	-	-	-	-						-	
d. Military Public Works		-	-	-	-	-	-	-						-	
VI. RESEARCH AND DEVELOPMENT		-	-	-	-	-	-	-						-	
a. Direct Costs		-	-	-	-	-	-	-						-	
b. Indirect Costs		-	-	-	-	-	-	-						-	
VII. DOD ESTABLISHMENT-WIDE ACTIVITIES		129	149	127	22	241	-44	-45						579	
a. Retired Pay		-	-	-	-	-	-	-						-	
b. Office of Secretary of Defense		-	-	-	-	-	-	-						-	
c. Inter-Departmental Projects		-	-	-	-	-	-	-						-	
d. International Activities		129	149	127	22	241	-44	-45						579	
UNDISTRIBUTED		-	-	-	-	-	-	-						-	
MEMORANDUM - OPER. & MAINT. PROCUREMENT		1,316	1,123	8,886	1,271	4,183	807	294						17,880	
1. Petroleum, Oil and Lubricants		-	-	-	-	-	-	-						-	
2. Maintenance Spares & Spare Parts		1,212	99	7,643	682	1,626	-409	-309						10,544	
3. Organizational Equipment & Supplies		104	1,024	1,243	589	2,557	1,216	603						7,336	

SOURCE: DD Forms 736

NOTE: Amounts will not necessarily add to totals due to rounding.

a/ Data not yet available.

MUTUAL DEFENSE
ASSISTANCE PROGRAM

Department of the Air Force

MONTHLY REPORT ON STATUS OF FUNDS BY BUDGET CATEGORY

OBLIGATIONS

Fiscal Year 1955

(Thousands of Dollars)

Budget Category	Annual Program and/or Unobligated Balances	OBLIGATIONS													Unobligated Balance
		July 1954	Aug 1954	Sept 1954	Oct 1954	Nov 1954	Dec 1954	Jan 1955	Feb 1955	Mar 1955	Apr 1955	May 1955	Jun 1955	Cum. thru 31 Jan 1955	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
GRAND TOTAL	a/	47,381	13,147	-6,454	-62,546	8,809	-1,459,339	-92,500	a/					-1,551,502	a/
I. MILITARY PERSONNEL COSTS		-	-	-	-	-	-	-						-	
a. Pay and Allowances		-	-	-	-	-	-	-						-	
b. Subsistence		-	-	-	-	-	-	-						-	
c. Transportation - PCS		-	-	-	-	-	-	-						-	
d. Other Military Personnel Activities		-	-	-	-	-	-	-						-	
II. OPERATION & MAINTENANCE		3,968	4,043	2,600	-2,840	12,971	2,924	7,025						30,691	
a. Troops and Facilities		-	-	-	-	-	-	-						-	
b. Aircraft and Facilities		5	91	-11	-1	109	-204	61						50	
c. Ships and Facilities		-	-	-	-	-	-	-						-	
d. Medical Care		-	-	-	-	-	-	-						-	
e. Supply Systems		2,334	3,190	3,167	-5,047	9,259	6,577	5,015						24,495	
f. Service-Wide Facilities & Services		-	-	-	-	-	-	-						-	
g. Recruiting and Training		1,629	762	-556	2,208	3,603	-3,449	1,949						6,116	
h. Industrial Mobilization		-	-	-	-	-	-	-						-	
III. MAJOR PROCUREMENT & PRODUCTION		43,116	8,951	-9,410	-65,252	870	-1,162,503	-99,789						-1,584,017	
a. Aircraft		16,240	3,416	-7,104	-45,337	-4,425	-1,147,986	-72,885						-1,258,081	
b. Ships and Harbor Craft		-	-	-	-	-	-	-						-	
c. Combat Vehicles		-	-	-	-	-	-	-						-	
d. Support Vehicles		-	-	-	-	-	-	-						-	
e. Artillery		-	-	-	-	-	-	-						-	
f. Weapons		-20	88	-5	4,236	2,417	-21,824	392						-14,716	
g. Ammunition		7,022	89	-339	-27,841	-40	-47,721	-6,414						-75,244	
h. Guided Missiles		-	-	-	-	-	-	-						-	
i. Electronics and Communications		14,525	5,168	-6,761	2,659	1,899	-168,357	-13,999						-164,866	
j. Production Equipment and Facilities		-	-3	-	-	-169	-1,617	-747						-2,536	
k. Other Major Procurement & Production		5,349	193	4,799	1,031	1,188	-74,998	-6,136						-68,574	
IV. MILITARY PUBLIC WORKS		-	-	-	-	-	-	-						-	
a. Continental United States		-	-	-	-	-	-	-						-	
b. Outside Continental United States		-	-	-	-	-	-	-						-	
c. Master Planning		-	-	-	-	-	-	-						-	
V. RESERVE COMPONENTS		-	-	-	-	-	-	-						-	
a. Military Personnel Costs		-	-	-	-	-	-	-						-	
b. Operation and Maintenance		-	-	-	-	-	-	-						-	
c. Major Procurement and Production		-	-	-	-	-	-	-						-	
d. Military Public Works		-	-	-	-	-	-	-						-	
VI. RESEARCH AND DEVELOPMENT		-	-	-	-	-	-	-						-	
a. Direct Costs		-	-	-	-	-	-	-						-	
b. Indirect Costs		-	-	-	-	-	-	-						-	
VII. DOD ESTABLISHMENT-WIDE ACTIVITIES		297	153	356	5,546	-5,032	240	264						1,824	
a. Retired Pay		-	-	-	-	-	-	-						-	
b. Office of Secretary of Defense		-	-	-	-	-	-	-						-	
c. Inter-Departmental Projects		-	-	-	-	-	-	-						-	
d. International Activities		297	153	356	5,546	-5,032	240	264						1,824	
UNDISTRIBUTED		-	-	-	-	-	-	-						-	
MEMORANDUM - OPER. & MAINT. PROCUREMENT		18	220	173	-	223	-288	-72						274	
1. Petroleum, Oil and Lubricants		18	220	173	-	223	-288	-72						274	
2. Maintenance Spares & Spare Parts		-	-	-	-	-	-	-						-	
3. Organizational Equipment & Supplies		-	-	-	-	-	-	-						-	

SOURCE: DD Form 736

NOTE: Amounts will not necessarily add to totals due to rounding.

a/ Data not yet available.

MUTUAL DEFENSE
ASSISTANCE PROGRAM

OBLIGATIONS

Office of the Secretary of Defense

MONTHLY REPORT ON STATUS OF FUNDS BY BUDGET CATEGORY

Fiscal Year 1955

(Thousands of Dollars)

Budget Category	Annual Program and/or Unobligated Balances	OBLIGATIONS													Unobligated Balance
		July 1954	Aug 1954	Sept 1954	Oct 1954	Nov 1954	Dec 1954	Jan 1955	Feb 1955	Mar 1955	Apr 1955	May 1955	Jun 1955	Cum. thru 31 Jan 1955	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
GRAND TOTAL	a/	112	16,385	-2,624	1,072	146	46,290	81	a/					61,460	a/
I. MILITARY PERSONNEL COSTS		-	-	-	-	-	-	-						-	
a. Pay and Allowances		-	-	-	-	-	-	-						-	
b. Subsistence		-	-	-	-	-	-	-						-	
c. Transportation - PCS		-	-	-	-	-	-	-						-	
d. Other Military Personnel Activities		-	-	-	-	-	-	-						-	
II. OPERATION & MAINTENANCE		-	-	-	-	-	-	-						-	
a. Troops and Facilities		-	-	-	-	-	-	-						-	
b. Aircraft and Facilities		-	-	-	-	-	-	-						-	
c. Ships and Facilities		-	-	-	-	-	-	-						-	
d. Medical Care		-	-	-	-	-	-	-						-	
e. Supply Systems		-	-	-	-	-	-	-						-	
f. Service-Wide Facilities & Services		-	-	-	-	-	-	-						-	
g. Recruiting and Training		-	-	-	-	-	-	-						-	
h. Industrial Mobilization		-	-	-	-	-	-	-						-	
III. MAJOR PROCUREMENT & PRODUCTION		-	-	-	-	-	-	-						-	
a. Aircraft		-	-	-	-	-	-	-						-	
b. Ships and Harbor Craft		-	-	-	-	-	-	-						-	
c. Combat Vehicles		-	-	-	-	-	-	-						-	
d. Support Vehicles		-	-	-	-	-	-	-						-	
e. Artillery		-	-	-	-	-	-	-						-	
f. Weapons		-	-	-	-	-	-	-						-	
g. Ammunition		-	-	-	-	-	-	-						-	
h. Guided Missiles		-	-	-	-	-	-	-						-	
i. Electronics and Communications		-	-	-	-	-	-	-						-	
j. Production Equipment and Facilities		-	-	-	-	-	-	-						-	
k. Other Major Procurement & Production		-	-	-	-	-	-	-						-	
IV. MILITARY PUBLIC WORKS		-	13,586	-	-	-	46,193	-						59,778	
a. Continental United States		-	-	-	-	-	-	-						-	
b. Outside Continental United States		-	13,586	-	-	-	46,193	-						59,778	
c. Master Planning		-	-	-	-	-	-	-						-	
V. RESERVE COMPONENTS		-	-	-	-	-	-	-						-	
a. Military Personnel Costs		-	-	-	-	-	-	-						-	
b. Operation and Maintenance		-	-	-	-	-	-	-						-	
c. Major Procurement and Production		-	-	-	-	-	-	-						-	
d. Military Public Works		-	-	-	-	-	-	-						-	
VI. RESEARCH AND DEVELOPMENT		-	-	-	-	-	-	-						-	
a. Direct Costs		-	-	-	-	-	-	-						-	
b. Indirect Costs		-	-	-	-	-	-	-						-	
VII. DOD ESTABLISHMENT-WIDE ACTIVITIES		112	2,799	-2,624	1,072	146	97	81						1,682	
a. Retired Pay		-	-	-	-	-	-	-						-	
b. Office of Secretary of Defense		-	-	-	-	-	-	-						-	
c. Inter-Departmental Projects		-	-	-	-	-	-	-						-	
d. International Activities		112	2,799	-2,624	1,072	146	97	81						1,682	
UNDISTRIBUTED		-	-	-	-	-	-	-						-	
MEMORANDUM - OPER. & MAINT. PROCUREMENT		-	-	-	-	-	-	-						-	
1. Petroleum, Oil and Lubricants		-	-	-	-	-	-	-						-	
2. Maintenance Spares & Spare Parts		-	-	-	-	-	-	-						-	
3. Organizational Equipment & Supplies		-	-	-	-	-	-	-						-	

SOURCE: DD Forms 736

NOTE: Amounts will not necessarily add to totals due to rounding.

a/ Data not yet available.

Department of Defense

OBLIGATIONS OF PROCUREMENT AND CONSTRUCTION FUNDS

FY 1950 - 1955

(Millions of Dollars)

Period	Military Functions & Mutual Defense Assistance Program							Military Functions							Mutual Defense Assistance Program						
			Procurement and Construction							Procurement and Construction							Procurement and Construction				
	Grand Total	All Other Activities	Total	Con- struction	Total Procure- ment	Hard Goods	Soft Goods	Grand Total	All Other Activities	Total	Con- struction	Total Procure- ment	Hard Goods	Soft Goods	Grand Total	All Other Activities	Total	Con- struction	Total Procure- ment	Hard Goods	Soft Goods
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Fiscal Year 1950															1,079	74	1,005	7	998	994	4
Fiscal Year 1951	50,204	15,657	34,547	1,613	32,934	30,216	2,718	45,772	15,391	30,381	1,612	28,769	26,054	2,715	4,431	265	4,166	2	4,165	4,162	3
Fiscal Year 1952	62,406	19,302	43,104	2,385	40,719	38,021	2,698	56,867	19,016	37,851	2,128	35,723	33,027	2,697	5,539	286	5,252	257	4,995	4,994	1
Fiscal Year 1953	48,186	20,385	27,801	2,141	25,660	23,234	2,426	45,735	20,057	25,678	2,141	23,537	21,119	2,418	2,451	328	2,124	*	2,124	2,116	8
Fiscal Year 1954	29,859	18,672	11,189	1,514	9,675	7,157	2,518	27,957	18,423	9,534	1,413	8,121	5,604	2,517	1,903	249	1,655	101	1,554	1,553	1
First Quarter	6,485	4,807	1,677	300	1,378	773	605	6,411	4,755	1,655	300	1,356	751	605	74	52	22	-	22	22	*
Second Quarter	6,003	4,544	1,458	317	1,141	496	645	5,790	4,482	1,307	297	1,011	362	649	212	62	151	21	130	134	-4
Third Quarter	6,888	4,485	2,404	263	2,140	1,516	625	6,499	4,434	2,066	264	1,802	1,179	624	388	51	338	*	338	337	1
Fourth Quarter	10,484	4,836	5,647	633	5,012	4,370	643	9,255	4,751	4,503	554	3,949	3,310	640	1,228	85	1,144	81	1,063	1,060	3
FY 1955																					
July	2,435	1,552	883	81	802	652	150	2,365	1,543	822	81	740	591	150	70	9	61	*	61	61	*
August	2,242	1,614	628	94	534	355	179	2,191	1,594	597	80	517	338	179	51	20	30	14	17	17	*
September	3,333	1,492	1,841	179	1,663	1,491	172	3,246	1,484	1,762	179	1,583	1,412	171	88	8	79	-	79	79	*
First Quarter	8,010	4,658	3,352	354	2,998	2,498	500	7,802	4,621	3,181	340	2,840	2,341	500	208	37	171	14	157	157	1
October	3,471	1,638	1,833	143	1,690	1,502	187	3,546	1,630	1,916	143	1,773	1,586	187	-75	9	-83	-	-83	-83	*
November	2,517	1,508	1,009	162	847	677	170	2,482	1,493	989	162	827	656	170	35	14	20	-	20	20	*
December	2,695	1,557	1,138	185	953	776	177	4,147	1,545	2,602	139	2,463	2,286	177	-1,452	12	-1,464	46	-1,510	-1,510	*
Second Quarter	8,683	4,703	3,980	491	3,489	2,955	534	10,175	4,668	5,507	445	5,063	4,528	534	-1,492	35	-1,527	46	-1,573	-1,573	-
Cumulative to date	16,693	9,361	7,332	845	6,487	5,453	1,034	17,977	9,289	8,688	785	7,903	6,869	1,034	-1,284	72	-1,356	60	-1,416	-1,416	1
January	2,065	1,592	473	150	322	121	201	2,159	1,585	574	150	424	223	201	-94	7	-102	-	-102	-102	*
February	a/							2,373	1,549	824	128	695	535	160	a/						
March																					
Third Quarter																					
Cumulative to date																					
April																					
May																					
June																					
Fourth Quarter																					
Cumulative FY 1955																					

NOTE: Amounts included under procurement and construction refer to budget categories, as follows:

(1) "Construction" includes all of Category IV, Military Public Works, plus V-d, Reserve Components, Military Public Works.

(2) "Hard Goods" includes all of Category III, Major Procurement and Production, plus V-c, Reserve Components, Major Procurement and Production, plus Operation and Maintenance Procurement, in Memorandum lines 2, Maintenance Spares and Spare Parts, and 3, Organizational Equipment and Supplies.

(3) "Soft Goods" include in Category I, Military Personnel Costs, the lines b, Subsistence, plus Operation and Maintenance Procurement, the Memorandum line 1, Petroleum, Oil and Lubricants (POL). In addition, amounts for FY 1954 and prior years include Individual Clothing.

Amounts will not necessarily add to totals due to rounding.

a/ Data not yet available.

SOURCE: Military Department Form DD 736.
MDAP - Conversion from DD Form 621.

Department of Defense

/ MILITARY FUNCTIONS /

FY 1956 BUDGET ESTIMATES WITH TWO YEAR COMPARISONS

Appropriation	FY 1954 New Obligational Authority (PL 179 & 207)	FY 1955 New Obligational Authority (PL 458 & 663)	FY 1956 President's Budget Estimates	Additional Requirements House Document 145 Strength Increase	Additional Requirements House Document 145 Cost of Career Incentive Act	Revised FY 1956 President's Budget Ests.	Comparison of Rev. FY 1956 Estimates with FY 1955 Col.7 vs Col.3
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
OFFICE OF THE SECRETARY OF DEFENSE							
Salaries and Expenses, OSD	12,800,000	12,250,000	12,250,000	-	-	12,250,000	-
Salaries and Expenses, OPI	450,000	500,000	500,000	-	-	500,000	
Total, Direct Congressional Appropriations & New Obligational Authority	13,250,000	12,750,000	12,750,000	-	-	12,750,000	-
INTERSERVICE ACTIVITIES							
Claims	6,000,000	7,680,000	11,930,000	-	-	11,930,000	+4,250,000
Contingencies	75,000,000	40,000,000	40,000,000	-	-	40,000,000	-
Emergency Fund	60,000,000	25,000,000	35,000,000	-	-	35,000,000	+10,000,000
Reserve Tools and Facilities	250,000,000	-	100,000,000	-	-	100,000,000	+100,000,000
Retired Pay	365,000,000	404,500,000	440,000,000	-	55,000,000	495,000,000	+90,500,000
Salaries and Expenses, Court of Military Appeals	300,000	320,000	320,000	-	-	320,000	-
Access Roads	-	13,500,000	-	-	-	-	-13,500,000
Construction of Ships, MSTS	-	50,000,000	-	-	-	-	-50,000,000
Family Housing	-	75,000,000	-	-	-	-	-75,000,000
Total, Direct Congressional Appropriations & New Obligational Authority	756,300,000	616,000,000	627,250,000	-	55,000,000	682,250,000	+66,250,000
DEPARTMENT OF THE ARMY							
Military Personnel	4,708,859,000	4,150,479,000	3,460,000,000	53,132,000	175,468,000	3,688,600,000	-461,879,000
Maintenance and Operations	4,343,000,000	2,795,722,986	3,033,881,000	31,250,000	-	3,065,131,000	+269,408,014
Procurement and Production	3,224,633,000	-	-	-	-	-	-
Military Construction, Army	-	-	-	-	-	-	-
Military Construction, Army Reserve Forces	9,094,000	15,000,000	31,611,000	-	-	31,611,000	+16,611,000
Reserve Personnel, Army	85,500,000	90,000,000	130,289,000	-	11,691,000	141,980,000	+51,980,000
Army National Guard	210,035,000	218,530,000	294,800,000	-	13,439,000	308,239,000	+89,709,000
Research and Development	345,000,000	345,000,000	333,000,000	-	-	333,000,000	-12,000,000
Nat'l. Board for Promotion of Rifle Practice	100,000	100,000	150,000	-	-	150,000	+50,000
Operation and Maintenance, Alaska Comm. System	11,185,000	4,235,000	5,269,000	-	-	5,269,000	+1,034,000
Construction, Alaska Communication System	-	503,000	-	-	-	-	-503,000
Civilian Relief in Korea	58,000,000	a/	-	-	-	-	-
Total, Direct Congressional Appropriations & New Obligational Authority	12,995,406,000	7,619,569,986	7,289,000,000	84,382,000	200,598,000	7,573,980,000	-45,589,986
DEPARTMENT OF THE NAVY							
Military Personnel, Navy	2,541,000,000	2,417,000,000	2,306,267,000	11,364,000	172,959,000	2,490,590,000	+73,590,000
Reserve Personnel, Navy	63,300,000	78,100,000	83,943,000	-	7,868,000	91,811,000	+13,711,000
Navy Personnel, General Expenses	83,000,000	75,030,000	83,000,000	-	-	83,000,000	+7,970,000
Military Personnel, Marine Corps	738,000,000	612,180,600	578,000,000	2,486,000	37,905,000	618,391,000	+6,210,400
Reserve Personnel, Marine Corps	13,800,000	16,750,000	19,031,000	-	1,575,000	20,606,000	+3,856,000
Marine Corps Troops and Facilities	195,000,000	167,994,500	176,000,000	-	-	176,000,000	+8,005,500
Marine Corps Procurement	151,127,000	129,974,000	286,500,000	-	-	286,500,000	+156,526,000
Aircraft and Facilities	943,000,000	780,895,500	814,500,000	-	-	814,500,000	+33,604,500
Aircraft and Related Procurement	1,379,000,000	1,973,568,000	753,000,000	-	-	753,000,000	-1,220,568,000
Ships and Facilities	896,400,000	818,681,000	786,700,000	-	-	786,700,000	-31,981,000
Construction of Ships	127,154,000	57,600,000	b/	-	-	b/	-57,600,000
Cash to liquidate prior Contract Authority	(70,454,000)	-	-	-	-	-	-
Shipbuilding and Conversion	720,000,000	1,042,400,000	1,317,000,000	-	-	1,317,000,000	+274,600,000
Navy Military Procurement	-	-	495,500,000	-	-	495,500,000	+495,500,000
Ordnance and Facilities	804,000,000	457,436,000	188,500,000	-	-	188,500,000	-268,936,000
Ordnance for New Construction	10,000,000	34,000,000	28,000,000	-	-	28,000,000	-6,000,000
Cash to liquidate prior Contract Authority	(10,000,000)	(34,000,000)	(28,000,000)	-	-	(28,000,000)	(-6,000,000)
Medical Care	83,429,000	63,600,000	63,400,000	-	-	63,400,000	-200,000
Civil Engineering	115,000,000	104,294,000	122,500,000	-	-	122,500,000	+18,206,000
Public Works, Navy	-	98,000,000	-	-	-	-	-98,000,000
Military Construction, Naval Reserve Forces	30,000,000	15,000,000	28,477,000	-	-	28,477,000	+13,477,000
Research and Development	58,600,000	419,874,900	431,933,000	-	-	431,933,000	+12,058,100
Service-Wide Supply and Finance	382,500,000	340,300,000	298,000,000	-	-	298,000,000	-42,300,000
Service-Wide Operations	104,000,000	104,570,000	82,898,000	-	-	82,898,000	-21,672,000
Naval Petroleum Reserve	c/	3,575,000	2,851,000	-	-	2,851,000	-724,000
Total, Direct Congressional Appropriations	9,438,310,000	9,810,823,500	8,946,000,000	13,850,000	220,307,000	9,180,157,000	-630,666,500
Less Cash to Liquidate Prior Contract Authority	-80,454,000	-34,000,000	-28,000,000	-	-	-28,000,000	+6,000,000
Total, New Obligational Authority	9,357,856,000	9,776,823,500	8,918,000,000	13,850,000	220,307,000	9,152,157,000	-624,666,500
DEPARTMENT OF THE AIR FORCE							
Aircraft and Related Procurement	3,495,000,000	2,760,000,000	6,100,000,000	-	-	6,100,000,000	+3,340,000,000
Major Procurement other than Aircraft	600,000,000	674,364,000	400,000,000	-	-	400,000,000	-274,364,000
Acquisition and Construction of Real Property	240,776,000	630,000,000	-	-	-	-	-630,000,000
Research and Development	440,000,000	418,070,000	570,000,000	-	-	570,000,000	+151,930,000
Maintenance and Operations	3,155,000,000	3,502,792,000	3,780,000,000	7,974,000d/	-	3,787,974,000	+285,182,000
Military Personnel	3,285,000,000	3,356,704,000	3,440,000,000	-8,409,000e/	247,409,000	3,679,000,000	+322,296,000
Reserve Personnel	14,900,000	28,000,000	40,000,000	-	3,563,000	43,563,000	+15,563,000
Air National Guard	147,100,000	160,000,000	200,000,000	-	3,141,000	203,141,000	+43,141,000
Contingencies	31,000,000	28,000,000	-	-	-	-	-28,000,000
Total, New Obligational Authority	11,408,776,000	11,557,930,000	14,530,000,000	-435,000	254,113,000	14,783,678,000	+3,225,748,000
DEPARTMENT OF DEFENSE							
Total, Direct Congressional Appropriations	34,612,042,000	29,617,073,486	31,405,000,000	97,797,000	730,018,000	32,232,815,000	+2,615,741,514
Less Cash to Liquidate Prior Contract Authority	-80,454,000	-34,000,000	-28,000,000	-	-	-28,000,000	+6,000,000
Total, New Obligational Authority (under current legislation)	34,531,588,000	29,583,073,486	31,377,000,000	97,797,000	730,018,000	32,204,815,000	+2.621.741,514
Proposed for later transmission (under prop. legislation):							
Public Works			1,910,000,000			2,015,551,000	+2,015,551,000
Increased Benefits and Selective Military pay increases			950,000,000			209,677,677	+209,677,677
Military Training for nonprior Service Personnel			123,000,000			123,000,000	+123,000,000
Total proposed for later transmission			(2,983,000,000)			(2,348,228,677)	(+2,348,228,677)
Total Program (under current & proposed legislation)			34,360,000,000			34,553,043,677	+4,969,970,191
Deduct portion of above to be financed by transfer from:							
Army Stock Fund			700,000,000			700,000,000	-700,000,000
Procurement and Production, Army			800,000,000			800,000,000	-800,000,000
GRAND TOTAL, New Obligational Authority			32,860,000,000			33,053,043,677	+3,469,970,191

a/ Reclassified as Civil Functions effective 1 July 1953.
b/ Rescission of $8,572,000 in Unfinanced Contract Authority is recommended.
c/ In lieu of appropriation, transfer of $2,400,000 from "Naval Petroleum Reserve #4, Alaska, 1953-1954" was authorized.
d/ Represents funds for first destination transportation of subsistence items formerly budgeted for under "Military Personnel."
e/ Reflects reductions of $7,974,000 for first destination transportation of subsistence items which should be budgeted for under "Maintenance and Operations" and $435,000 in working capital for station subsistence stocks.

OSD Comptroller
EISED-259
25 April 1955
Replaces EISED-259
dated 17 March 1955

A62654

APPENDIX II

APPENDIX II

NUMBER 1400.3
DATE 3 November 1954

Department of Defense Instruction

SUBJECT Monthly Report of Compliance with the Statutory Graded Civilian Personnel Ceiling (DD-M&P(M)43R1

References:
(a) Current Defense Appropriation Act
(b) Directive No. 1400.2, 21 Nov 1951, "Application of Ceiling on Graded Civilian Employees."
(c) Directive No. 1400.3, 22 Jan 1952, "Monthly Report of Compliance with P.L. 179 Graded Civilian Personnel Ceiling (DD-M&P(M)43)"

I. PURPOSE

The purpose of this Instruction is to establish recurring reports to provide information (1) to assure Department of Defense compliance with the statutory graded civilian employment ceiling, and (2) to assure that the military departments and the Office of the Secretary of Defense each hold graded civilian employment to levels permitted by their assigned portion of the ceiling. The Office of the Secretary of Defense will consolidate this information for the entire Department of Defense and will inform appropriate Congressional Committees of compliance.

II. CANCELLATION

Reference (c) is hereby cancelled.

III. GENERAL REPORTING PROCEDURE

It is requested that the Secretaries of the military departments and the Director of Administrative Services, OSD, each arrange to furnish the Progress Reports and Statistics Division, Office of Assistant Secretary of Defense (Comptroller) with a Monthly Report of Compliance with the Statutory Graded Civilian Employment Ceiling (format attached). An original and one copy of the report should be submitted within 30 days following the close of the month being reported. The first report based on 31 October graded employment will be due 1 December 1954. Report Control Symbol DD-M&P(M)43R1 is assigned to this reporting requirement.

IV. COVERAGE

The Monthly Report of Compliance with the Statutory Graded Civilian Employment Ceiling will supplement the official report of civilian employment, Standard Form 113, and insofar as possible will be keyed to the definitions, concepts, and categories established for that report. Full-time employees reported will represent the number of such employees on the rolls on the last day of the month. The number of intermittent employees (those described as "consultants" or those who are compensated on a "when actually employed" basis) reported for the month will represent the number who worked at any time during the month. Scheduled part-time employees will be reported in terms of man-months (full-time equivalent basis).

V. SPECIFIC ENTRIES

The specific entries to be reported are shown in the attached format, and are defined in detail, as follows:

Line I, Total Graded Employees (under Department's supervision). Enter the sum of (a) employees occupying positions subject to the Classification Act of 1949 (measuring part-time employment in man-months instead of number of employees as on SF 113), (b) consultants and other intermittent employees who worked at any time during the month and who are employed on a contract basis or paid on a per diem basis, and (c) those employees working without compensation who submit expense vouchers for reimbursement of expenses incurred as a result of their gratuitous services. (The current Appropriation Act provides that persons employed without compensation shall be charged against the ceiling limitation if they are reimbursed for expenses.) Category (a) above will exclude indigenous personnel and foreign nationals occupying Classification Act type positions in overseas areas.

Line II, Graded Employees of Other Agencies. Enter the number of graded employees who are under the direct supervision of Federal Agencies outside the Department of Defense but whose services are paid for from funds made available by the Military Department through allotments, advances, transfers, or reimbursement. This figure may be obtained each month from the Federal Agencies concerned or the Military Department may summarize the data presented in the Appendix to its annual budget which shows an estimate of both the number of permanent positions and average number of employees involved in such shifts of funds; using the estimated number of graded employees in the latter of those two to be paid from the appropriate Titles, as its entry for this item. If the figure reported is an estimate, it should be so labelled on each report.

Line III, Total. Enter the sum of the entries on lines I and II.

Line IV, Graded Employees Excluded from Ceiling. Enter the sum of the figures shown on lines 1 through 6, which provides a breakdown of graded employment excluded from the ceiling. The entries on lines 1 through 5 should account for all graded employees paid for personal services from funds other than those appropriated in the current Department of Defense Appropriation Act. The entry for line 6 should account for exclusions under Section 720, Department of Defense Appropriation Act, Public Law 458. Funds appropriated in the applicable Titles of the current Department of Defense Appropriation Act are deemed to include prior-year carry-overs.

Line IV - 1 through 3. Self-explanatory.

Line IV - 4, Funds provided by other agencies. Enter the number of employees paid from funds made available from other sources such as allotments, advances, transfers, or reimbursements from agencies outside the Department of Defense to any agencies in the Department of Defense.

Line IV - 5, Other Funds. Enter the number of graded civilian employees not reported on lines 1 through 4, and who are also excluded from the ceiling limitation. Any entry on this line should be accompanied by the appropriation identification; if more than one appropriation is involved each appropriation should be reported by brief title similar to those shown in the attached format.

Line IV - 6, Civilians Substituted for Military. Enter the number of graded civilians who have been substituted for military personnel in accordance with provisions of Section 720 of Department of Defense Appropriation Act of 1955, Public Law 458.

Line V, Graded Employees Subject to Ceiling. Enter the difference between the figures reported on Lines III and IV. This is the number of graded civilian employees paid from funds appropriated in the applicable Titles of the current Department of Defense Appropriation Act.

Line VI, Current Ceiling Allocation. Enter the total number of graded civilian spaces allocated by the Assistant Secretary of Defense (Manpower and Personnel) for the applicable month covered by each Monthly Report of Compliance with the Statutory Graded Civilian Employment Ceilings.

Line VII, Over (≠) or Under (-) Ceiling. Enter the amount by which the Line III entry exceeds, or is less than, the line IV entry.

MONTHLY REPORT OF COMPLIANCE WITH THE STATUTORY GRADED CIVILIAN PERSONNEL CEILING, DD-M&P(M)43R1

Department ________________ Month ____________________

I. Total Graded Employees (under Department's supervision) ____________

II. Other Agency Graded Employees ____________

III. Total (I plus II) ____________

IV. Graded Employees Excluded From Ceiling ____________

1. Civil Functions Appropriations ____________
2. Mutual Security Act Appropriations ____________
3. Military Public Works Appropriations ____________
4. Funds provided by other agencies ____________
5. Other funds (specify) ____________
6. Civilians substituted for military ____________

V. Graded Employees Subject to Ceiling ____________

VI. Current Ceiling Allocation ____________

VII. Over (/) or Under (-) Ceiling ____________

21 June 1952
NUMBER 2110.5

Department of Defense Directive

SUBJECT Report of Status of Available Funds under MDAP (DD-MDAP(M)2R2)

I. PURPOSE

The purpose of these instructions is to prescribe uniform procedures for reporting on the status of funds made available to the Department of Defense to carry out its assigned responsibilities under the Mutual Defense Assistance Program. It is not the intention of this **directive** to change in any manner the basic accounting records currently being maintained by the three Services. Report Control Symbol DD-MDAP(M)2R1 is hereby cancelled.

2000

II. RELATED DOCUMENTS

This document is in agreement with the principles outlined in Section V, Financial Reporting by Participating Agencies, of FMACC approved paper DD-9/15 "Funding and Reporting Procedures for MDAP" dated 5 June 1950. Any portions of previously approved FMACC papers in conflict with this document are rescinded or amended.

III. REPORTING INSTRUCTIONS

Attached are instructions covering the requirements for monthly reporting on Status of Available Funds. All questions regarding the execution of the reports should be referred to the Office of Progress Reports and Statistics, OSD, Report Control Symbol DD-MDAP(M)2R2 has been assigned. A supply of the forms should be requisitioned by each military department from its Forms Control Officer.

Enclosures - 6
 1-Instructions for Preparation
   of Report
 2-DD Form 621A
 3-DD Form 621N
 4-DD Form 621AF
 5-DD Form 621-1
 6-DD Form 621

DEPARTMENT OF DEFENSE
MUTUAL DEFENSE ASSISTANCE PROGRAM

Status of Available Funds as of	Department	Appropriation or Fund Symbol	Title	REPORTS CONTROL SYMBOL Page of Pages

a. AVAILABLE FUNDS AND CATEGORY	b. ALLOCATED BY MILITARY DEPT	c. COMMITTED	d. OBLIGATED	e. EXPENDED

DD FORM 1 JAN 52 621

C69979

NUMBER 4000.14
DATE 20 August 1954

Department of Defense Instruction

SUBJECT Department of Defense Financed Production Expansion Projects (DD-Comp(SA)174)

I. PURPOSE

The purpose of this Instruction is to prescribe reports on the progress of and the future plans for projects for the expansion, conversion, and modernization of industrial facilities (i.e., structures and production equipment) that have been or are to be financed with Department of Defense funds.

This report is required by the Office of the Assistant Secretary of Defense (Comptroller), OASD (Supply and Logistics), OASD (Properties and Installations) and the Office of Defense Mobilization, and the Bureau of the Budget for planning and guidance, and to provide a basis for reports to the Congress.

II. CANCELLATION

DoD Directive 4000.14, "Department of Defense Financed Production Expansion Projects (DD-OC(SA)70)", 22 Dec 52, is hereby cancelled.

III. APPLICABILITY

Reports will be submitted semi-annually by the Departments of the Army, Navy and Air Force to the Office of the Assistant Secretary of Defense (Comptroller).

IV. REPORTS REQUIRED

A. Coverage

1. Instructions for the preparation of this report and a copy of the form to be used—DD Form 685--are attached. These instructions have been revised to simplify reporting by the elimination of some requirements heretofore included. In order, however, that the form of report may be used by a military department for its own purposes, DD Form 685 retains substantially the columnar arrangement previously specified.

4000

Entries are not required in all columns, but complete reporting of the data called for in the attached instruction is required. Reporting in greater detail may be required by departmental headquarters for their own use.

2. For the purpose of this report, Department of Defense funds are considered to include appropriations received after 1 July 1950 by the departments or by the Secretary of Defense for allocation to the departments for industrial expansion projects. Specifically included, in addition, are requests for appropriations transmitted by the President to the Congress.

3. Nine (9) legible copies of the report required by this Instruction will be prepared on the prescribed form and submitted to the Assistant Secretary of Defense (Comptroller), Attention: **Progress Reports and Statistics Division.**

4. The first report under this Instruction shall be as of 31 August 1954, and shall be submitted on or before 30 September 1954. Subsequent semi-annual reports shall be made as of 28 February and 31 August of each year and shall be submitted within 30 days after the close of the reporting period. As provided for in the attached instructions, a department may submit at its discretion, in lieu of a complete semi-annual 28 February report, an abbreviated report showing only the changes which have occurred since the prior 31 August submission.

B. Classification

The report shall be classified no higher than SECRET, and the required information shall be shown for all projects classified SECRET or less. For any projects classified higher than SECRET, the description of the product in Column e shall be omitted and the words "TOP SECRET" inserted.

V. REPORT CONTROL SYMBOL

Report Control Symbol **DD-Comp(SA)174 is assigned to the reporting** requirements of this Instruction.

VI. IMPLEMENTING INSTRUCTIONS

Two copies of implementing directives issued by any of the departments in connection with the report will be forwarded, upon distribution, to the Assistant Secretary of Defense (Comptroller), Attention: **Progress Reports and Statistics Division.**

W. J. McNeil
Assistant Secretary of Defense (Comptroller)

Enclosures - 2

NOTE: Enclosure 1 has been purposely omitted.

W. J. M., Jr.

CLASSIFICATION

DEPARTMENT OF DEFENSE FINANCED PRODUCTION EXPANSION PROJECTS

DEPARTMENT: SAMPLE
DATE *(Report as of)*: 31 August 1954
PAGE NUMBER: 1
NUMBER OF PAGES: 97
REPORT CONTROL SYMBOL

SAMPLE

PART A - IDENTIFICATION							PART B - FISCAL *(Amounts shown in thousands of dollars)*											PART C - TIME SCHEDULE		PART D - ESTIMATED MONTHLY PRODUCTION				PART E - GENERAL	
							FY & SOURCE OF FUNDS			STRUCTURE		MACHINE TOOLS & OTHER PROD. EQUIP.												
ITEM NUMBER	CLAIMANT PROGRAM AND CODE	BUREAU, SVC., OR COMMAND	CONTRACT OR PROJECT ORDER NO. *(If none, write "NONE")*	NAME, LOCATION AND OWNERSHIP OF ESTABLISHMENT	CODE	END ITEM, G.F.E. OR MILITARY PRODUCT	FY	SOURCE *(Fiscal Code)*	TOTAL	NEW CONSTRUCTION	REHABILITATION	NEW MACHINE TOOLS	OTHER NEW PRODUCTION EQUIPMENT	REHABILITATION OR PURCHASE OF USED EQUIPMENT	STORAGE OR DISPOSITION COSTS	OTHER COSTS	EARLIEST MONTH AVAILABLE FOR PROD.	MO. OF SUBSTANTIAL COMPLETION OF EXPANSION	CAPACITY BEFORE EXPANSION *(Single Shift)*	CAPACITY AFTER EXPANSION *(Single shift)*	CAPACITY AFTER EXPANSION *(Multiple shift)*	SCHEDULED PROD. RATE DURING NEXT SIX MONTHS	DISPOSITION OF FACILITIES	REMARKS
a	b	c	d	e		f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v	w	x
									$	$	$	$	$	$	$	$								
	Section I - Expansion of Facilities for Current Procurement Programs																							
1	A-6			ABC Manufacturing Company, Underwood, California	P	Case, Cartridge M27B1, 105MM	(These columns may be used at option of reporting agency for own use.)										Jun53	Dec54	0	200,000	400,000	#1	#1*	
					Total	Programmed Obligated			3,217 3,000	0 0	0 0	2,942 2,725	219 219	0 0	22 22	34 34								
255	A-6			XYZ Ordnance Plant Excelsior, Minnesota	G	Shell, HE, M-1 105MM											Feb52	Mar53	40M	250M	600M	#1	#1A	Unit - M
					Total	Programmed Obligated			1,119 1,119	197 197	0 0	359 359	464 464	0 0	0 0	99 99								
-	Subtotal A-6 Program				Total	Programmed Obligated			1,725,429 1,504,540	245,011 213,610	120,780 102,318	745,385 649,996	346,811 302,412	72,468 63,191	5,468 4,924	189,506 165,089								

DD FORM 1 AUG 54 685   PREVIOUS EDITIONS OF THIS FORM ARE OBSOLETE

CLASSIFICATION

NUMBER 4165.14
DATE 31 March 1954

Department of Defense Instruction

SUBJECT Inventory of Military Real Property (DD-P&I(SA)142)

REFERENCE: (a) Department of Defense Directive No. 5131.1, "Responsibilities of the Assistant Secretary of Defense (Properties and Installations)", 13 August 1953

I. PURPOSE

The purpose of this instruction is to provide uniform procedure for the establishment and maintenance of an inventory of real property (land and/or improvements), and for the preparation of an abridged inventory in summary form, for use by interested offices of the Department of Defense.

II. APPLICABILITY

This instruction applies to all real property under the control of the military Departments except property in an officially designated combat zone, and river and harbor and flood control property under jurisdiction of the Secretary of the Army. Property in National Industrial Reserve and property disposed of subject to right of recapture or National Security Clause will not be included unless such property is under military control.

III. INVENTORY AND INVENTORY SUMMARY DATA

The inventory is to be a basic source of information for reports of status, cost, capacity, condition, present use, maintenance and management of the real property of the military Departments. The inventory summary is to be a reference and a source of current comparable information pertaining to such real property for use in developing and effectuating Department of Defense policies, plans and programs. The inventory and the inventory summary will be established and maintained in accordance with Inclosure 1, "Instructions".

IV. SCHEDULE OF ESTABLISHMENT AND REPORTING

Each of the military Departments will maintain the inventory in an office of record at its Washington, D. C. headquarters where it will be available to the Staff elements of the military Departments and of the Secretary of Defense for reference. The data contained in the inventory will be revised each quarter to reflect additions, deletions and changes made during the quarter. The initial inventory will be made as of 1 January 1954. Copies of the inventory summary prepared by each military Department will be furnished the Secretary of Defense, each Assistant Secretary of Defense, and the Secretaries of the other military Departments in addition to such other distribution as may be required. In addition, a copy of the inventory summary will be furnished to Congress to meet the reporting requirement of Section 410 of the National Security Act, as amended, and a copy of that portion of the inventory summary relative to installations located in the United States will be furnished to the General Services Administration. The initial issue of the complete inventory summary will be distributed on or before 15 November 1954. Revisions in the inventory will be reflected in subsequent issues of the inventory summary which will be prepared and distributed within 60 days after 31 December and 30 June of each year.

V. REPORTING AGENCIES

The inventory summary will be prepared and distributed by each military Department. The Department of the Navy will be responsible for reporting Marine Corps facilities.

VI. IMPLEMENTING INSTRUCTIONS

The implementing instructions prepared by each military Department will be submitted to the Office of the Assistant Secretary of Defense (Properties and Installations) for prior approval before publication.

VII. PROPERTY ACCOUNTING

The inventory of real property to be maintained by the military Departments shall be considered to be property accounting records as required by Section 410 of the National Security Act, as amended. The Assistant Secretary of Defense (Comptroller) will provide assistance in the development of accounting systems related to these records. As rapidly as feasible these records shall be placed under accounting controls in a manner which will assure accounting accuracy and provide integration between the inventory changes and the financial transactions involving real property as recorded in the appropriation and fund accounts of the respective departments, however, this will not be interpreted to permit delay in establishment of the inventory.

VIII. REPORTS CONTROL SYMBOL

Reports Control Symbol DD-P&I(SA)142 is assigned to the inventory summary.

IX. GENERAL

Questions of interpretation or applicability of this instruction should be addressed to the Office of the Assistant Secretary of Defense (Properties and Installations).

Franklin G. Floete

Franklin G. Floete
Assistant Secretary of Defense
(Properties and Installations)

Inclosure

INSTRUCTIONS

I. These instructions are to provide detailed information and guidance relative to the real property inventory and inventory summary. The existing records should be utilized as much as possible. However, such records must be accurate. Any additional information required by the military Department concerned may be included in the inventory.

II. Definitions - as applied to the inventory and inventory summary:

A. Permanent Building Construction is defined as that which produced a building suitable and appropriate to serve a specific purpose for a maximum period of time (at least 25 years) and with a minimum of maintenance.

B. Semi-Permanent Building Construction is defined as that which produced a building suitable and appropriate to serve a specific purpose for a limited period of time (less than 25 years and more than 5 years) and with a moderate to high degree of maintenance.

C. Temporary Building Construction is defined as that which produced a building suitable and appropriate to fill a need for a short period of time (five years or less) without regard to degree of maintenance, and the designs and details of which provided minimum facilities with maximum initial economies.

D. Gross Floor Area (sq.ft.) is defined as the total area of all the floors extended to the normal outside face of the building wall including basements but excluding unusable attic space.

E. Space Volume (cu.ft.) is defined as the actual cubic space inclosed within the inner surfaces of the outside or inclosing walls and contained between the inner surfaces of the structural members (roof, trusses, rafters, or ceiling, whichever is lower) and the finished surfaces of the lowest floors.

F. Installed Personal Property is defined as those items of accessory equipment and furnishings, including materials for installation thereof, which are required for operation and affixed as a part of the building or facility such as: fixed overhead crane-runways; elevators; lavatories; plumbing, heating, ventilating, cooling, electrical and sprinkler systems. Machine tools and production equipment will not be included.

G. Installation is the real estate together with the improvements thereon acquired or constructed for a camp, post, station, airfield, hospital, depot, arsenal, etc. Many separate functions designated as activities may be carried on at a designated installation.

III. Inventory

The inventory prepared and maintained by each military Department will include: every item of real property and real property improvement owned, leased, or otherwise acquired and controlled by the military Department, including property and improvements acquired from other Departments and Government agencies. The military Department having management responsibility for a joint installation or leased facility will be responsible for preparing and maintaining the inventory of such installation or leased facility. Each item of an installation will be accurately and clearly described, and identified with the pertinent category code number appearing on Attachment 1, "Categories of Facilities". The data required for leased property which is not used as all or part of an installation is set forth in paragraph III. B. The inventory will be maintained in a current status and in such a form and manner as to support directly the summary prescribed in paragraph IV.

A. The inventory will include the following data for each installation: (In the case of an installation located in the United States which is situated in more than one state, a separate report will be made for portion of installation located in each state)

1. General Information

a. Name, command and geographical location (county or parish for the headquarters of the installation in Continental United States. Also name all other counties or parishes in which an installation in the United States is located), state, District of Columbia, country, territory, possession, distance and direction from nearest city or town of not less than 10,000 population together with name of nearest city or town.

b. Type and status of installation. Report whether it is a permanent or temporary type installation. Also report whether it is in an active, inactive or standby status.

c. Date initially occupied by a military Department, i.e., first date of occupancy for military use in case of installations remaining continuously under military control. If installation disposed of by Government and reacquired, show date of such reacquisition.

d. Principal function, and/or product. Report mission of a non-industrial installation and product of an industrial installation.

e. Name of contractor-operator for industrial facilities under military control which are being operated by private contractor for the military Department.

f. Number of airfield runways.

2. Installation Cost

a. Total cost of all real property (land and improvements) comprising installation owned by the military Department, exclusive of value of property leased for military use and property acquired for temporary use by license, permit, executive order, public land order, territorial order, and recapture (national emergency use provision).

3. Land - Data on land comprising an installation will include:

a. Number of acres under military control, cost to the Government, annual rental, or other consideration paid for the land and buildings, in each category (see Attachment 1). Exclude cost of land acquired by license, permit, executive order, public land order, and territorial order.

b. Number of acres, in each category, not being used for any purpose (exclude acres that are partially utilized).

c. Number of acres, in each category, used by other Government agencies, State or local Governments, and by private enterprise for non-military use, and annual rental received for such use.

d. Appraised or estimated value of land and improvements leased for military use (exclude improvements owned by United States Government).

~~NOTE: For installations in the United States, its Territories and Possessions, use categories 9510 to 9557, inclusive. For installations located elsewhere, use categories 9560 to 9566, inclusive. (See Attachment 1)~~

4. Buildings and Facilities, Including Utilities - Data on individual buildings and facilities in existence (excluding buildings and facilities under construction for which accountability has not been transferred from construction agency) will include:

a. Assigned (station) identification number, category (see Attachment 1), and type of construction - permanent, semi-permanent, or temporary (see Definitions). The category will be determined by use for which it was *designed* or *permanently converted*. This information should be established in a manner that will make it possible to compute number of buildings in each category and type of construction at an installation for the inventory summary.

b. Area (gross floor area) for building or facility, if applicable (see units of measure set forth in Attachment 1 for each category).

c. Units, if any, set forth under units of measure for category concerned (see Attachment 1):

(1) Number of family units, number of persons, gallons, barrels, space volume (cubic feet), etc., with units of measure.

d. Amount of area or units not being used for military purposes, as indicated hereinafter (stated in units of measure for area, if any, set forth under units of measure for category concerned; otherwise use units, if any).

(1) Vacant space (exclude buildings and facilities that are partially utilized).

(2) Space used by other Government agencies, State or local Governments and private enterprise (out-grants) for non-military use and annual rental received for such use.

e. Year of initial completion, year of major rehabilitation, or year of acquisition (use most recent date). Use year of acquisition for leased buildings and facilities.

f. Cost of construction to the United States Government - total construction cost including the installed personal property, administrative overhead costs and costs of Government-furnished material and labor. If cost was not incurred by reporting service, it will be secured from appropriate department or agency and reported, unless such building or facility was acquired for military use by license, permit, temporary executive order, temporary public land order, or temporary territorial order. Costs will be estimated if actual costs cannot be determined. The cost record should be maintained in a manner that will make it possible to show cost of Government improvements constructed by the military Department on leased land.

g. Condition (use one of the following adjectives: Useable or Unuseable):

(1) U (Useable) - Indicates the condition of a facility which is presently useable and requires maintenance equivalent to 20% or less of the current replacement cost for continued serviceability. It also includes buildings which are temporarily unuseable but which can be economically restored to serviceable condition.

(2) N (Unuseable) - Indicates the condition of a facility which is presently unserviceable and has deteriorated beyond economical restoration or constitutes a danger to the health or safety of personnel, or to equipment housed therein. It also includes facilities which are presently being used but for which the annual maintenance cost is in excess of 20% of the current replacement cost.

5. Location Maps or Plats of a reasonable scale showing location of all structural improvements and pavements readily identifiable from an attached building or facilities list. Existing Master Plan Maps and Building Layout Maps will be used for this purpose. The maps or plats will be of a type and character that will permit reproduction by printing or photographing if such reproductions are requested. Such maps or plats will be revised at least once a year to show any changes that have occurred.

B. The inventory will include the following data for each leased property which is not a part or all of an installation (exclude general purpose space provided by General Services Administration in the 128 metropolitan areas of the United States):

1. Using service

2. Contract or condemnation number

3. Location

4. Type of space

5. Area

6. Annual rental (include any cost to Government in lieu of rental, e.g., charge against reparations, etc.)

IV. Inventory Summary

A. The inventory summary to be submitted will not exceed 10 x 14 inches in size and will conform to format shown as Attachment 2 for Sections II. and III., however, information required by paragraph III. A. 1. will not be shown in format for Section II. The military Department having management responsibility for a joint installation or leased facility will be responsible for submitting the inventory summary of such installation or leased facility. The pages of the inventory summary will be properly numbered, printed on both sides and fastened in an appropriate manner. The inventory summary will consist of four sections: I. Index; II. Consolidated Installations Summary; III. Installation Summary; and IV. Summary of Leases. The inventory summary may be divided into separate volumes of suitable size for ease in handling.

B. Section I., Index, will contain three indexes which will show name of installation, location, and page number:

1. Alphabetical world index of all installations in the United States, its Territories and Possessions, and overseas.

2. Alphabetical geographic index of installations in each state, District of Columbia, country, territory, or possession, arranged as follows: each of the 48 states and District of Columbia in alphabetical order, each territory and possession of the United States in alphabetical order, and each foreign country in alphabetical order.

3. Alphabetical command index of installations in each Army Area, Naval District, Air Force Command, and Overseas Command.

C. Section II., Consolidated Installations Summary, will contain a tabulation by categories (use format listed as Attachment 2) and a tabulation of grand totals for number of installations, number of buildings, cost of Government improvements, cost of Government improvements on leased land, annual rental received, and annual rental paid for each of the following:

1. All installations.

2. All non-industrial installations.

3. All industrial installations.

4. All active non-industrial installations by state, District of Columbia, United States, country, territory, and possession.

5. All inactive non-industrial installations by state, District of Columbia, United States, country, territory, and possession.

6. All active industrial installations, separately, for (a) contractor-operated, and for (b) Government-operated by state, District of Columbia, United States, country, territory, and possession.

7. All standby industrial installations by state, District of Columbia, United States, country, territory, and possession.

8. All active non-industrial installations in the United States. List the following types of installations (principal function), separately, for each of the 48 states, District of Columbia, and the United States:

   a. Airfields.

b. Cemeteries.

c. Harbors and ports.

d. Depots.

e. Hospitals.

f. All others.

9. All inactive non-industrial installations in the United States. List the following types of installations (principal function), separately, for each of the 48 states, District of Columbia, and the United States:

a. Airfields.

b. Cemeteries.

c. Harbors and ports.

d. Depots.

e. Hospitals.

f. All others.

D. Section III., Installation Summary, will contain the following data.

1. Such data will be arranged under appropriate headings and sub-headings, as follows:

a. Active non-industrial installations by Army Area, Naval District, Air Force Command, and Overseas Command, as applicable. Installations will be arranged alphabetically under each of these.

b. Inactive non-industrial installations by Army Area, Naval District, Air Force Command, and Overseas Command, as applicable. Installations will be arranged alphabetically under each of these.

c. Active industrial installations, Government-operated by Army Area, Naval District, Air Force Command, and Overseas Command, as applicable. Installations will be arranged alphabetically under each of these.

d. Active industrial installations, contractor-operated by Army Area, Naval District, Air Force Command, and Overseas Command, as applicable. Installations will be arranged alphabetically under each of these.

e. Standby industrial installations by Army Area, Naval District, Air Force Command, and Overseas Command, as applicable. Installations will be arranged alphabetically under each of these.

2. The format for Section III. is shown on Attachment 2, together with the electric accounting machine summary card form layout to be used in the event electric accounting machine card files are established in the military Department concerned. The information contained in Section III. for each installation is the same as that required for the inventory by A 1, A 3, A 4 a except identification number, A 4 b, A 4 c, A 4 d, and A 4 f, of paragraph III. except for the following:

a. All Government-owned buildings and facilities (except the buildings and facilities included in sub-paragraphs b. and c. below) included in a category will be listed as a separate line item in the summary for each type of construction, i.e., permanent, semi-permanent, and temporary.

b. All buildings and facilities of a category which are leased for military use will be listed as a separate line item in the summary for each type of construction, i.e., permanent, semi-permanent, and temporary, and an asterisk will be placed in the annual rental paid column if such rental is included in the line item for leased land category. An asterisk will also be placed in appraised or estimated value column if such appraised or estimated value is included in the line item for leased land category.

c. All buildings and facilities of a category which are acquired for military use by license, permit, temporary public land order, temporary executive order or temporary territorial order will be listed as a separate line item in the summary for each type of construction, i.e., permanent, semi-permanent, and temporary, and two asterisks will be placed in the cost to Government column.

d. Categories inclosed in parenthesis on Attachment 1 will not be listed as line items in the summary. The property in the inventory for such categories will be included in the category that is not inclosed in parenthesis which precedes such categories.

e. Buildings and improvements will not be listed by categories in the summary if the total cost of such buildings and improvements at an installation does not exceed $100,000, original cost. List totals for installation, as appropriate, on the format.

3. Report at end of each installation listing the grand total for the following: number of buildings, cost to Government, cost of Government improvements on leased land, annual rental received, and annual rental paid.

NOTE: A tab will be attached to back cover for each volume of Section III. This tab will list symbols for units of measure and category name (unabbreviated) for each category in the summary. This tab will be attached in a manner that will permit it to be folded down for reference.

E. Section IV. will contain the same information as that required for the inventory by paragraph III. B. Such information, however, will be listed, separately, for each state, District of Columbia, United States, country, territory, and possession. Also list number of leases and cost of annual rental for each of the above.

Attachments ~~2~~ 1
1. Attachment 1 ~~with Exhibits A & B~~
~~2. Attachment 2 with Exhibit A~~

REFER TO DOD INSTRUCTION 4165.3, "DEPARTMENT OF DEFENSE FACILITY CLASSES AND CONSTRUCTION CATEGORIES" 11 March 1955.

[1]Revised 11 March 1955

2 February 1954
NUMBER 5025.1

Department of Defense Directive

SUBJECT Department of Defense Directives System

References: (a) Directive 5025.1, Department of Defense Directives System, 15 April 1952

(b) Secretary of Defense memorandum, Preparation and Publication of Department of Defense Directives System Issuances, 15 April 1952

I. POLICY

The Department of Defense Directives System is the medium through which the Secretary of Defense publishes policy guidance, instructions and orders for the direction and control of all Department of Defense activities. Policies, instructions and orders promulgated through the Department of Defense Directives System, as unclassified documents, will be effective on the respective dates therein stated, without alteration, amendment, paraphrase, or change, throughout all component elements of the Department of Defense. Classified issuances shall be similarly effective within the respective spheres of their distribution. The Military Departments, where necessary and appropriate, may issue supplementary instructions for guidance in connection with Department of Defense Directives System issuances within their respective departments but implementation of Department of Defense Directives System issuances by any and all component elements of the Department of Defense will not be delayed pending publication of any such supplementary instructions. All orders, directives or regulations inconsistent with the foregoing are hereby cancelled, annulled and revoked.

II. CANCELLATION

References (a) and (b) are cancelled.

III. SCOPE AND APPLICABILITY

Department of Defense Directives System issuances include (a) Directives, (b) Instructions and (c) Transmittals.

A. Department of Defense Directives

Department of Defense Directives will be used by the Secretary of Defense to promulgate fundamental policies and such orders and instructions deemed by him sufficiently important to justify the use of a Directive. In explanation but not in limitation of the foregoing, examples of actions to be promulgated by Directives are:

1. Establishment of basic policies, plans or programs of a continuing nature.

2. Establishment of major organizations or assignment of major functions and responsibilities within the Department of Defense.

3. Delegations of authority to officials and organizations within the Department of Defense.

Department of Defense Directives will be signed only by the Secretary of Defense, the Deputy Secretary of Defense, or in their absence by the officer authorized to act as Secretary of Defense.

B. Department of Defense Instructions

Department of Defense Instructions will be used primarily to implement or supplement policies, plans or programs established in Directives or to establish procedures relative thereto. In explanation but not in limitation of the foregoing, examples of actions to be promulgated by Instructions are:

1. Direction or guidance in the application, implementation or execution of Directives.

2. Establishment of programs for periods of brief duration, of limited applicability, or of such procedural nature as to exclude issuance as Directives.

3. Requests for information and reports of a continuing or general nature.

Instructions may be signed by the Assistant Secretary of Defense having cognizance over the particular functional area involved, by the General Counsel in his functional area, or by the respective officials designated to act as Assistant Secretary or General Counsel in the absence of their principals.

C. Department of Defense Transmittals

Department of Defense Transmittals will be used to inform the recipients of minor changes in Directives and Instructions. Transmittals will be used to keep current the documents issued in the Directives System, and will be prepared and issued by the Office of the Administrative Secretary, Office of the Secretary of Defense. Requests for changes to Directives and Instructions may be signed by the appropriate Assistant Secretary of Defense or the General Counsel and sent to the Administrative Secretary for issuance as Transmittals. Transmittals will be signed by the Administrative Secretary and will be used for:

1. Authorized minor changes to existing Directives and Instructions.

2. Issuance of quarterly check lists of Directives and Instructions.

3. Information on cancelled Directives and Instructions.

4. Other information on the Directives System.

IV. DOCUMENTS EXCLUDED FROM THE SYSTEM

The Department of Defense Directives System shall not be used for:

1. Documents applicable only to or issued for use exclusively within the Office of the Secretary of Defense.

2. One-time requests for information or instructions on a particular or individual matter.

3. Manuals and handbooks.

V. PREPARATION AND PUBLICATION

Information on the preparation and publication of Department of Defense Directives System issuances and maintenance of the System is set forth in Exhibit "A".

VI. DOCUMENTS NOT IN DIRECTIVES SYSTEM

Much material which properly should be included in the Department of Defense Directives System has been omitted therefrom either because the documents were issued prior to the establishment of the System or because of inadvertence. The Assistant Secretaries of Defense, the General Counsel, and other responsible officers of the Office of the Secretary of Defense are requested to review their files and see to it that all pertinent Directives, Instructions and Transmittals are incorporated within the Directives System as soon as possible or are cancelled.

VII. RESPONSIBILITIES OF AND PROCEDURES FOR THE OFFICE OF THE ADMINISTRATIVE SECRETARY

The Office of the Administrative Secretary is the office of record for all Department of Defense Directives System issuances. It will review these issuances only for administrative correctness. Administrative correctness encompasses (1) avoidance of duplicating or conflicting policy, (2) correct references and enclosures, (3) authorized signature, (4) proper identification and distribution, (5) spelling, punctuation, appearance, margins and other format details, and (6) appropriate form for Federal Register publication. The Office of the Administrative Secretary will:

1. Assign appropriate identification to all issuances.
2. Provide reference service on all Department of Defense Directives System issuances.
3. Issue quarterly check lists of all Directives and Instructions currently in force.
4. Assist the Assistant Secretaries of Defense, the General Counsel, and other responsible officers of the Office of the Secretary of Defense in reviewing all outstanding policy memoranda not now in the Department of Defense Directives System with a view to reissue of same within the System or cancellation thereof.

VIII. EFFECTIVE DATE

This Directive is effective 3 February 1954.

EXHIBIT "A"

PREPARATION AND PUBLICATION OF DEPARTMENT OF DEFENSE DIRECTIVES SYSTEM ISSUANCES

I. DEPARTMENT OF DEFENSE DIRECTIVES AND INSTRUCTIONS

A. Preparation

1. The first or title page of each Directive should be prepared in black type on the form illustrated by Enclosure (1). Instructions should be prepared similarly on the form illustrated by Enclosure (2). Spaces for identification number and date on the title page of Directives and Instructions should be left vacant to be filled in by the Office of the Administrative Secretary, OSD, prior to reproduction and distribution.

2. Whenever practicable and appropriate, the first section of Directives or Instructions should state the purpose thereof. Succeeding sections should, to the extent appropriate, identify and cancel related documents, and indicate the applicability, required action and effective date. References and enclosures should be designated by a letter or number.

3. When Directives are sent to the Secretary of Defense for signature, they should normally be accompanied by a brief explanatory memorandum which:

   (a) Sets forth the necessary background information;

   (b) Summarizes the main factors or issues;

   (c) Justifies the course of action recommended;

   (d) Indicates which offices have concurred in or disagreed with the action recommended, and supports the over-riding of any disagreements.

4. Appropriate security classification should be assigned by originators.

B. Coordination

It will be the responsibility of the initiating office to indicate what coordination will be required and to obtain such coordination. Normally SD Form 106 will be used for this purpose.

C. Publication

1. The original and one copy of all Department of Defense Directives or Instructions will be forwarded to the Office of the Administrative Secretary for publication.

2. In those instances where Department of Defense policy statements are approved by the Secretary or Deputy Secretary of Defense in other than the Directive form (Enclosure (1)), the Office of the Administrative Secretary will be responsible for assigning appropriate identification thereto, signing the Directive cover sheet, and publication thereof in the Directives System.

II. DEPARTMENT OF DEFENSE TRANSMITTALS

1. Pen and Ink Changes will be specified for general use in cases where only several words are to be changed.

2. Page Changes will be used where pen and ink changes cannot be conveniently interlineated or where substantial line changes are required.

III. DOCUMENTS FOR PUBLICATION IN THE FEDERAL REGISTER

The Office of the Administrative Secretary (Directives Section) is designated as the central liaison point between the Division of the Federal Register and the Office of the Secretary of Defense. Directives, Instructions and Transmittals containing information required by law to be published in the Federal Register shall be sent to the Division of the Federal Register by the Office of the Administrative Secretary (Directives Section) as prescribed by 1 CFR 1 (Enclosure (6)) and such Directives Section shall be furnished all information and documents necessary for such action. The Office of the Administrative Secretary (Directives Section) will render any assistance needed in the preparation or codification of documents requiring publication.

IV. DISTRIBUTION

Directives System issuances will be distributed by the Director of the Office of Administrative Services (Service and Supply Branch). Unclassified issuances will be distributed in accordance with standard distribution lists based on the major subject groups in Enclosure (5). Classified issuances will receive limited distribution determined by their security classification and subject matter.

V. ENCLOSURES

(1) Directive Format
(2) Instruction Format
(3) Transmittal Format
(4) SD Form 106
(5) Table of Subject Numbers for Department of Defense Directives and Instructions
(6) 1 CFR 1, Federal Register Regulations

2 Feb 54
5025.1 (Encl.1)

NUMBER

Department of Defense Directive

SUBJECT

NUMBER
DATE

Department of Defense Instruction

SUBJECT

DEPARTMENT OF DEFENSE
DIRECTIVES SYSTEM TRANSMITTAL

ER	DATE	DISTRIBUTION

HMENTS

INSTRUCTIONS FOR RECIPIENTS

FORM 1 APR 53 106_1

DEPARTMENT OF DEFENSE
DIRECTIVES SYSTEM ROUTING SHEET

E OF ISSUANCE	SUBJECT NUMBER	SUBJECT CAPTION

M: *(Name)*	*(Title)*	*(Organization)*	EXTENSION	ROOM

E FORWARDED	RETURN NO LATER THAN

ARANCES IN ORIGINATING ORGANIZATION

(Routing sequence indicated by numbers in spaces below)

ASST SEC DEF *(Comptroller)*		JOINT CHIEFS OF STAFF
ASST SEC DEF *(International Security Affairs)*		SECY OF THE ARMY
ASST SEC DEF *(Manpower & Personnel)*		SECY OF THE NAVY
ASST SEC DEF *(Supply & Logistics)*		SECY OF THE AIR FORCE
ASST SEC DEF *(Research & Development)*		
ASST SEC DEF *(Applications Engineering)*		OFFICE OF THE ADMINISTRATIVE SECRETARY, OSD
ASST SEC DEF *(Properties & Installations)*		
ASST SEC DEF *(Health & Medical)*		
ASST SEC DEF *(Legislative & Public Affairs)*		
GENERAL COUNSEL		
ASST TO THE SECY *(Atomic Energy)*		
ASST TO THE SECY *(Special Operations)*		

The attached draft is forwarded for review and comment. If the draft as written is approved, please so indi- at by signing in the proper space above. If changes are suggested, please attach a separate memorandum covering e uggestions. Do not make changes on the attached draft.

FORM
OCT 53 **106**

2 Feb 54
5025.1 (Encl.5)

Department of Defense Directives System

TABLE OF SUBJECT CLASSIFICATION NUMBERS

TABLE OF SUBJECT NUMBERS FOR DEPARTMENT OF DEFENSE DIRECTIVES

MAJOR SUBJECT GROUPS

1000 - MANPOWER AND PERSONNEL

2000 - INTERNATIONAL PROGRAMS

3000 - PLANNING AND READINESS

4000 - LOGISTICS AND RESOURCES MANAGEMENT

5000 - GENERAL ADMINISTRATION

6000 - HEALTH AND MEDICAL

7000 - COMPTROLLERSHIP

NOTE: Remainder of Enclosure 5 and Enclosure 6 have been purposely omitted.

H. J. M., Jr.

MAJOR SUBJECT GROUPS AND SUB-GROUPS

- 1000 - 1999 MANPOWER AND PERSONNEL
    - 1000 - 1099 General
    - 1100 - 1199 Manpower
    - 1200 - 1299 Reserve Forces
    - 1300 - 1399 Military Personnel
    - 1400 - 1499 Civilian Personnel

- 2000 - 2999 INTERNATIONAL PROGRAMS
    - 2000 - 2099 General
    - 2100 - 2199 Mutual, Grant and Reimbursable Aid

- 3000 - 3999 PLANNING AND READINESS
    - 3000 - 3099 General
    - 3100 - 3199 Military Planning and Readiness
    - 3200 - 3299 Research and Development

- 4000 - 4999 LOGISTICS AND RESOURCES MANAGEMENT
    - 4000 - 4099 General
    - 4100 - 4199 Property and Supply Management
    - 4200 - 4299 Production and Requirements
    - 4400 - 4499 Priorities and Allocations
    - 4500 - 4599 Transportation
    - 4600 - 4699 Communications

- 5000 - 5999 GENERAL ADMINISTRATION
    - 5000 - 5099 General
    - 5100 - 5199 Organization and Functions
    - 5200 - 5299 Security
    - 5300 - 5399 Office and Administrative Services
    - 5400 - 5499 Public Information
    - 5500 - 5599 Legal and Legislative

- 6000 - 6999 HEALTH AND MEDICAL
    - 6000 - 6099 General
    - 6100 - 6199 Physical Fitness
    - 6200 - 6299 Preventive Medicine
    - 6300 - 6399 General Medicine
    - 6400 - 6499 Special Fields

- 7000 - 7999 COMPTROLLERSHIP
    - 7000 - 7099 General
    - 7100 - 7199 Budgeting
    - 7200 - 7299 Appropriations Accounting and Control
    - 7300 - 7399 Disbursements and Receipts
    - 7400 - 7499 Revolving Funds
    - 7500 - 7599 Property Accounting
    - 7600 - 7699 Auditing
    - 7700 - 7799 Reports, Statistics and Forms
    - 7800 - 7899 Contract Financing

NUMBER 7200.2
DATE 28 April 1954

Department of Defense Instruction

SUBJECT Accounting, Control and Reporting on Department of Defense Appropriation Limitations

I. PURPOSE

The purpose of this instruction is to set forth the policies with respect to the accounting for, control and reporting of Department of Defense funds under appropriation and special limitations and any other Congressional limitations on appropriations which are included in the "General Provisions" section of Appropriation Acts.

In those instances where interpretive or policy guidance are required for a specific limitation, it will be covered as a separate instruction.

II. AUTHORITY

Section 401 of the Act of 10 August 1949 (Public Law 216, 81st Congress) places responsibility with the Comptroller of the Department of Defense for establishing and supervising the execution of principles, policies and procedures relating to fiscal and operating accounting.

General Regulations No. 84 - Second Revision dated November 20, 1950, and Supplement No. 3 thereto, make it the responsibility of agencies having funds at their disposal which are subject to limitations to establish and maintain administratively such accounts (including limitation symbols where deemed advisable) as may be necessary to control such limitations.

General Accounting Office Accounting Systems Memorandum No. 11 dated November 24, 1950, sets forth the policies with respect to the accounting and control of funds under limitations.

III. SCOPE

The provisions of this instruction are applicable to all Department of Defense components to which appropriations or funds are made available. When used in this instruction, the term "Department of Defense components" means the military departments and the Office of the Secretary of Defense (including agencies attached thereto for administrative support).

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IV. DEFINITIONS

For the purposes of this instruction, the following definitions will apply:

A. Appropriation. Includes appropriations, funds and authorizations to create obligations by contract in advance of appropriations or any other authority making funds available for obligation or expenditure.

B. Appropriation Limitation. An amount fixed by the Congress within an appropriation which cannot be exceeded for obligation or expenditure for certain objects or purposes. This does not mean that such amounts may not be obligated and expended for other objects or purposes except where the amount is specified by law for a specific object or purpose only.

C. Special Limitation. The maximum amount of two or more appropriations or appropriation limitations that may be obligated or expended during a fiscal year for certain objects or purposes. The distinguishing feature of this type of limitation is that it prescribes a maximum amount that may be obligated and expended for the specified objects or purposes under several appropriations but does not necessarily represent a limitation as to the amount under any particular appropriation.

D. Other terminology and concepts used in this instruction may be found in Budget-Treasury Regulations No. 1, June 1952, Revised September 1953; General Regulations No. 84 - Second Revision, and supplements thereto; General Accounting Office Accounting Systems Memorandum No. 11, November 24, 1950; Department of Defense Directive No. 7200.1, 20 March 1952; and Department of Defense Directive No. 7030.1, 25 January 1952.

V. CONTROL

It will be the responsibility of the head of each Department of Defense component to control and administer all limitations (both appropriation and special) which have been established on appropriations or funds of the Department of Defense component. Such controls shall be in accordance with the principles as stated in Department of Defense Directive No. 7200.1, "Administrative Control of Appropriations Within the Department of Defense," 20 March 1952; General Regulations No. 84 - Second Revision, and supplements thereto; and Accounting Systems Memorandum No. 11, November 24, 1950.

In those instances where limitations are established for the Department of Defense, the Assistant Secretary of Defense (Comptroller) will advise the head of each Department of Defense component of the amount allowed the respective component.

VI. ACCOUNTING

The method of accounting for limitations (both appropriation and special) may be accomplished either by memorandum accounts or by appropriation limitation suffixes as stated in General Accounting Office Accounting Systems Memorandum No. 11, dated November 24, 1950, paragraphs 2 and 3 of which are as follows:

"2. Accounting for Appropriation Limitations. Agencies or bureaus administering appropriated funds will be responsible for seeing that the amount obligated under any particular limitation does not exceed the amount to which restricted in the Appropriation Act for the objects or purposes involved. The procedures for the control of obligations under appropriation limitations should be geared into the allotment and fund control procedures established for the agency. Accounts or records should be kept and reports prepared for internal use which will reflect the status of the limitations; that is, the total amount available, the amount obligated and expended, and the remaining balance. The accounts or records established for this purpose will be retained by the office or offices keeping the official documents and accounts. These records and reports will be used for subsequent review and audit of the limitations by the General Accounting Office.

"3. Accounting for Special Limitations. Special limitations are contained in appropriation accounts which involve two or more appropriations or limitations, and in certain cases, all the appropriations of a department or agency. The agency will be responsible for seeing that the total amount obligated does not exceed the amount specified in the Act. The head of the agency should inform each of the bureaus or subdivisions which administer appropriated funds of the amount of any special limitation allowed for each bureau or subdivision. Bureaus or offices, when allotting funds, shall inform the offices responsible for incurring obligations for these specified objects or purposes of the amount of any special limitations allowed. Accounts or records should be kept, either as an integral part of the accounting system or as memorandum records which will reflect the status of limitations allowed for any particular office. The head of the agency should require reports throughout the fiscal year and at least at the end of the fiscal year from each bureau or office, which will show the status of the amounts allowed under each special limitation. These reports should furnish the basis for preparing a consolidated report of the transactions relating to the special limitations. The accounts and reports relating to special limitations will be retained in the departments or bureaus for subsequent review and audit by the General Accounting Office."

Requirements for symbolization of documents are stated in, and will be accomplished in accordance with provisions of General Regulations No. 84 - Second Revision, Supplement No. 3, December 3, 1951.

VII. REPORTING

(1) The head of each Department of Defense component is responsible for seeing that internal reports will be prepared which will reflect the status of the limitations; that is, the total amount available, the amount obligated and expended, and the remaining balance.

(2) Each Department of Defense component will prepare a separate consolidated report as of the end of the fiscal year on the status of each special limitation to show the total amount of the limitation, the amount obligated and expended, and the remaining balance. This consolidated report will be required except in those instances where specific instructions, DOD directives, etc., vary the requirement with respect to any such special limitation.

(3) Such consolidated reports are to be submitted, in duplicate, to the Office, Assistant Secretary of Defense (Comptroller) not later than 60 days after the end of the fiscal year. No report forms are prescribed. Report Control Symbol No. DD-Comp(A)149 has been assigned to this report.

VIII. ADVICE OF ESTABLISHMENT OF ACCOUNTS

Paragraph 6 of Supplement No. 3 to General Regulations No. 84 - Second Revision, states as follows:

> "6. Advice of Assignment of Accounts.— When controls are established for limitations (both appropriation and special) and subsidiary accounts are assigned under working fund and receipt accounts, advices thereof in duplicate should be furnished the General Accounting Office by the administrative agencies for determination that controls for all limitations and proper subsidiary accounts have been provided. Such advices, in the case of limitation controls, should cite pertinent legislative restrictions, amounts, account numbers and description of the method employed in controlling each limitation, and, in the case of working fund subsidiary accounts, should identify the advancing appropriation and describe the general purpose to be accomplished. Notices of the assignment of subsidiary receipt accounts should describe the receipts to be accounted for thereunder and should cite the statutory or other requirements for their segregation from other funds in the basic receipt accounts."

Department of Defense components shall submit three copies of such "Advice of Assignment of Accounts" to the Office of the Assistant Secretary of Defense (Comptroller) for review, approval and transmittal to the General Accounting Office within thirty (30) days after the passage of an appropriation act.

IX. AUDIT

Appropriation limitation and special limitation accounts will be subject to the same internal departmental administrative examination and audit as applied to all other accounts.

X. EFFECTIVE DATE

This instruction is effective immediately.

NUMBER 7210.1
DATE December 22, 1954

Department of Defense Instruction

SUBJECT Accounting, Control and Reporting on Special Limitation, "Expenses for Public Information and Public Relations Activities", (DD-Comp(Q)188)

References: (a) Department of Defense Directive 7210.1, dated 26 October 1953
(b) Department of Defense Instruction 7200.2, dated 28 April 1954

Enclosures: (1) Memorandum, dated 2 February 1951, for Secretaries of the Army, Navy and Air Force, from Assistant Secretary of Defense (Comptroller), Subject: Regulations for Statistical Costing of Military Personnel Services
(2) Department of Defense Instructions for Statistical Costing of Military Services in Industrial- and Commercial-Type Establishments

I. SUPERSESSION

This instruction supersedes reference (a).

II. PURPOSE

The purpose of this instruction is to implement reference (b) by providing additional interpretations and definitions, specifically with respect to the special limitation expenses for public information and public relations activities in the Department of Defense.

III. STATUTORY REQUIREMENT

Section 725 of Public Law 458, 83d Congress, 2d Session, Department of Defense Appropriation Act, 1955, states as follows: "Funds provided in this Act for public information and public relations shall not exceed $3,500,000." This includes pay and allowance of military personnel assigned to such activities.

IV. ACTIVITIES TO BE INCLUDED

A. Pay and allowances of all personnel, including secretarial and clerical, both military and civilian, engaged in the activities indicated below will be included. The applicable share of pay and allowances of personnel engaged in this work on a part-time basis will also be included. In determining the cost of military pay and allowances for services performed by military personnel, the principles and procedures for computing standard military compensation rates as outlined in the "Department of Defense Instructions for Statistical Costing of Military Services in Industrial and Commercial Type Establishments", dated 2 February 1951, may be used.

B. For the purpose of costing and except as excluded in Paragraph C, below, public information and public relations activities include:

(1) Preparation of material (whether voluntary or upon specific request) for distribution to, and official contacts with representatives of, non-governmental publications.

(2) Preparation of material (whether voluntary or upon specific request) for radio and television broadcasting purposes, and official contacts with broadcasting representatives.

(3) Preparation and publication of advertisements in any form whether paid or free.

(4) Preparation, installation, presentation and circulation (including packing, crating, and transporting) of exhibits, except those for internal use, procurement purposes, or civilian contractor plant morale and incentive purposes.

(5) Production and presentation of motion pictures and film strips, except those for internal use within the Government.

(6) Preparation and printing of publications other than those required by law or those issued primarily for internal use in the Government.

C. The following activities are excluded:

(1) Time of civilian and military officials (other than those having public information or public relations as a specific responsibility) who, by virtue of their offices, are called upon to participate in such activities.

(2) Time of personnel devoted to such matters as accounting, personnel records or supply for public information or public relations activities.

(3) Time of personnel whose work is devoted to publications required by law, or those primarily for use within the Government.

(4) Answering of correspondence and inquiries from the public, or participating in meetings intended to answer questions from the public.

(5) Issuance of interpretations of regulations, orders issued under the Administrative Procedures Act, etc.

(6) Time of personnel at "open-house" presentations at military installations, participating in parades, musical concerts and demonstrations.

(7) Advertisements, exhibits, films, film strips or publications relating to acquisition of government property, or recruitment or employment of government personnel.

D. Direct expenditures for travel, materials and supplies, and other purposes applicable to the activities indicated in Paragraph B, above, will be included. Incidental expenses, such as use of equipment, transportation of things (other than as specifically provided for in Section IV.B(4)), postage (other than penalty mail which is charged centrally), telephone charges (other than long distance calls), stationery and office supplies, or allocations of indirect expenses for the occupancy of space in military installations are excluded.

E. The activities excluded under Section IV.C and D, above, do not apply to the appropriation "Salaries and Expenses, Office of Public Information, Department of Defense". In the case of the Office of Public Information, OSD, all expenses incurred in the operations of that office are subject to the limitation stated in Section 725 of Public Law 458, 83d Congress.

V. ACCOUNTING, CONTROL AND REPORTING PROCEDURES

A. The policies stated in reference (b) will apply for purposes of accounting and control of public information and public relations activities.

B. Each department or office of the Department of Defense authorized to expend funds for public information and public relations activities will submit quarterly reports of obligations in duplicate to the Office of the Assistant Secretary of Defense (Comptroller). The first report to be submitted under this Instruction will cover the quarter ending 31 March 1955. These reports are to be submitted not later than the first day of the second succeeding month following the end of the period reported and will show the total amounts available to the respective department or office and the cumulative total obligations for the current fiscal year to date. Obligations should be classified and reported by object of expenditure. It will not be necessary to so classify the amount available. The reporting requirements of this Instruction are in addition to the reporting requirements of reference (b).

VI. REPORT CONTROL SYMBOL

Report Control Symbol DD-Comp(Q)188 has been assigned to the reporting requirement of this Instruction; Report Control Symbol DD-OC(Q)37 is cancelled.

VII. IMPLEMENTING REGULATIONS AND INSTRUCTIONS

A. In addition to the requirements of Section VIII, reference (b), each military department and the Budget and Finance Division, Office of the Secretary of Defense will be responsible for issuing departmental regulations and/or special instructions to implement the provisions of this Instruction for its department or office.

B. Four copies of such regulations or instructions will be submitted to the Office, Assistant Secretary of Defense (Comptroller) within thirty days from date of this Instruction.

VIII. EFFECTIVE DATE

This Instruction is effective immediately.

NOTE: Enclosures 1 and 2 have been purposely omitted.

W. J. M., Jr.

24 July 1952
NUMBER 7220.1

Department of Defense Directive

SUBJECT Regulations Governing the Use of Project Orders

Reference: Regulations Governing the Use of Project Orders Within the Department of Defense (Project Order Regulations, Issued 8 November 1950).

Enclosures:
(1) Project Order, DD Form 411
(2) Status of Project Orders (Consolidated), Report Control Symbol DD-OAP(M)1, DD Form 412.

I. PURPOSE

These regulations prescribe uniform policies and procedures for the intra- and inter-military departmental use of project orders, and for project orders placed with other agencies of the Federal Government.

II. CANCELLATION

Referenced regulations are cancelled and superseded by this directive.

III. AUTHORITY

A. Statutory authority for issuing project orders, and for cross-disbursing in connection therewith, is contained in:

1. The Acts of June 5, 1920; July 1, 1922; June 2, 1937 (41 U.S.C. 23).

2. Sections 405 and 409, National Security Act of 1947, as amended.

B. Departments are authorized to enter into project order transactions with each other and with other agencies of the Federal Government, subject to the provisions contained in these regulations, when it is determined to be in the best interests of the Government.

IV. DEFINITIONS

A. A project order is a specific, definite and certain order placed under authority of the Acts of June 5, 1920 and July 1, 1922 (41 U.S.C. 23) for the manufacture of materials, supplies and equipment, or for other work or services, which, when placed with Government-owned establishments, serves to obligate appropriations in the same manner as orders or contracts placed with commercial enterprises. All future orders within the meaning of this definition and issued pursuant to these regulations shall be termed "project orders."

B. The unqualified term "department" as used in these regulations means one of the three military departments; it also includes any component thereof.

C. The term "intra-departmental project orders" as used in these regulations means those project orders issued and accepted by components of the same military department.

D. The term "inter-departmental project orders" as used in these regulations means those project orders issued by a component of one military department and accepted by another military department.

V. APPLICABILITY

A. These regulations apply to all project orders issued to Government-owned establishments within and outside the Department of Defense. They also apply to subsidiary orders and subcontracts placed pursuant to such project orders.

B. Project orders, or equivalent obligations, now in effect are not abrogated by these regulations, but all new project orders, or amendments to current project orders, shall conform to the provisions of these regulations.

VI. BASIC PRINCIPLES GOVERNING THE USE OF PROJECT ORDERS

A. Project orders shall be specific, definite and certain both as to the work encompassed by the order and the terms of the order itself.

B. The work to be performed under project orders shall commence within a reasonable time after issue. As a minimum requirement, evidence must exist at the time of acceptance as to the intention that work will begin without delay.

C. Project orders shall not be used to contravene some other provisions of the law, or to accomplish by means of this device what regulations do not permit under private contract.

D. Government-owned establishments which are recipients of project orders must be substantially in a position to manufacture the materials, supplies and equipment, or equipped to render the work or services ordered.

E. Project orders may not be issued for the sole purpose of continuing the availability of appropriations. Project orders properly issued constitute a valid obligation of appropriations in the same manner as provided for orders or contracts placed with commercial enterprises.

F. Project orders are in the nature of cost-reimbursement type contracts with commercial firms and, like such contracts, must serve a bona fide need existing in the fiscal year in which issued; otherwise, no valid obligation is accomplished. Due consideration shall be given to necessary procurement lead time in establishing such need and to requirements for the replacement of stocks issued during the current fiscal year.

G. Project orders, like commercial contracts, may contain special provisions and may be subsequently modified or amended in conformity with the principles relating to commercial contracts.

H. Recipients of project orders, upon default or failure to perform work or deliver materials specified in the orders, shall be considered as defaulting contractors, with respect to the effect of such default on the appropriations involved, and the ordered materials or services may be procured otherwise under the appropriations thus obligated. Similarly, project orders may be issued under appropriations obligated by contracts with outside contractors where such contracts are terminated for default or failure on part of the contractors to perform work or deliver materials specified in the contracts. All of these project orders may be issued subsequent to the period of availability of the appropriations for obligation, but they shall be performed within the period of availability for expenditure.

I. Subsidiary ordering (within the Government) and subcontracting (with commercial concerns) under project orders is authorized, provided such subsidiary ordering and subcontracting is incident to and is for use in carrying out the purpose of the project order. In this connection, project orders must contemplate use of personal services and facilities, on the part of the project order recipient, substantially beyond those incident to contract procurement. Expenditures incurred under such subsidiary orders and subcontracts are chargeable to the project order, and to the appropriation obligated thereby.

J. Project orders issued under appropriations are subject to all limitations applicable to the appropriations from which they are derived.

K. Project orders shall not be issued which cannot be fully financed from current obligational authority, or which have the effect of overobligating the obligational authority to which they are chargeable. Project orders may be issued in part under contract authorization(s), provided the orders are programmed in such a manner that the expenditures to be incurred thereunder shall not exceed the cash appropriation(s) available to liquidate such obligations or, in the case of Department of Defense working-capital funds and project orders placed with Government agencies outside the Department of Defense, shall not preclude the ability to reimburse the fund or agency when billed.

L. Each military department is responsible for controlling the project order workload of field establishments under its management control.

VII. PURPOSES FOR WHICH PROJECT ORDERS MAY BE ISSUED

A. Project orders may be issued for the following purposes:

1. Manufacture, building, construction, fabrication, or assembly of structures, equipment or other property.
2. Research and development projects.
3. Improvements to structures, equipment or other property by modification, alteration, renovation, conversion, overhaul or restoration.
4. Major repairs to and replacements of structures, equipment or other property.

VIII. PURPOSES FOR WHICH PROJECT ORDERS MAY NOT BE ISSUED

A. Project orders may not be issued for the following purposes:

1. Routine, recurring, day-to-day maintenance and operation of activities, installations, plants, equipment or grounds.
2. Education, training, subsistence, storage, welfare, transportation, travel or communications where any of these purposes are the primary object of the project order.
3. Any purpose which violates any of the basic principles established in these regulations.

IX. ORDERING PROCEDURES

A. Subject to other provisions of these regulations, project orders may be placed with any Government-owned establishment within or outside the Department of Defense. In order to enable compliance with Section VI L, project orders placed with Department of Defense establishments shall be routed through whatever channels each department may prescribe. DD Form 411 (Enclosure 1) shall be used to issue project orders. The issuance of a properly executed project order constitutes authorization for the recipient to proceed with the performance of the work ordered and to charge or bill the appropriation or other accounts cited thereon. As a minimum requirement, each project order must contain the following:

1. The names and addresses of issuing department and performing establishment.

2. The signature of the officer, or other authorized representative, controlling or having responsibility for the administration of the appropriation to be charged or billed certifying that funds in the amount specified in the project order have been obligated and are available to cover costs chargeable to the project order. If the authorizing officer is other than one having fiscal responsibility, the ordering department must have on file, as support to the certificate, a written statement by such an officer substantiating the fiscal portion of the certificate.

3. The work to be performed specified in detail on the order or incorporated by reference in sufficient detail to enable the performing installation to proceed without delay in carrying out the work ordered.

4. A paragraph reciting the authority of the project order acts; viz., "Acts of June 5, 1920 and July 1, 1922 (41 U.S.C. 23)."

5. An assigned individual identifying number (project order number) in conformity with the administrative practices of the issuing department or component; a firm estimate of the cost of the work to be performed; expiration date of project order; delivery instructions; appropriation title and symbol and all subsidiary accounting classifications chargeable for the work ordered, including the object classification representative of the end product ordered. Limitations, if any, applicable to the appropriation or other accounts relevant to the order shall be cited.

B. The commander of the performing establishment, or his authorized representative, receiving the project order shall indicate his acceptance thereof on one copy, which shall be returned promptly to the issuing department. If the performing establishment is unable to accept the project order, it shall return promptly the original project order form to the ordering department with appropriate explanation.

C. Sufficient copies of each project order shall be furnished to the performing department in accordance with the requirements of that department.

D. Subject to other provisions of these regulations, military departments may also issue project orders pursuant to Military Inter-Departmental Purchase Requests received from other military departments, or pursuant to similar formal requests received from components of the issuing department. Project orders so issued shall cite the appropriations or other accounts cited on the originating purchase requests and shall be cross-referenced to such requests. Sufficient copies of these project orders and amendments thereto shall be furnished to the ordering department in accordance with the requirements of that department. Upon receipt of these documents, the ordering department shall immediately obligate its appropriations or other accounts cited on the project order or amendment, in the amount indicated in the order unless such appropriations or accounts have already been obligated. (See also Section X E).

X. ADMINISTRATION OF PROJECT ORDERS

A. Amendments which increase the scope or value of a project order may be made at any time during the period for which the appropriation obligated by the project order is available for further obligation.

B. After the appropriation expires, an increase in the value of a project order may be made, chargeable to the appropriation of the fiscal year obligated by the project order, provided there is no increase in the scope of the work encompassed by the order. Subsequent to the expiration of the appropriation obligated by the order, amendments which serve to extend the scope of project order work must be financed from appropriations then current.

C. DD Form 411 (Enclosure 1) shall be used to accomplish all basic or formal project order amendments and this form shall be prominently marked "AMENDMENT." Each amendment shall be numbered consecutively and contain reference to the project order being amended. Where the amendment is not basic and involves only a relatively minor change, such as changes in delivery, shipping, packaging, or marking instructions, a formal amendment is not required.

D. Whenever the performing department determines it to be necessary, a project order may be transferred from the establishment which received the order to another establishment within that department, provided such establishment is in a position to manufacture the materials, supplies and equipment, or is equipped to render the work or services required by the order. All project order transfers shall be coordinated with the ordering department.

E. Where necessary, the performing department may amend those project orders issued pursuant to Section IX D, without prior approval of the ordering department, provided they do not increase the quantity of the items originally ordered or exceed the total dollar amount of funds made available for such items by the ordering department.

XI. FINANCING PROCEDURES

A. As a general principle, project orders shall be financed upon the basis of a citation of appropriations or other accounts; however, project orders issued to establishments operating under working-capital funds, or to establishments of Government agencies outside the Department of Defense, shall be financed initially by charges to such funds, or appropriations of the performing agency, with reimbursement thereto from the appropriations or other accounts cited in the orders.

B. Project orders shall be used without requiring working-fund advances in all instances, whether the work or services are ordered from an establishment within the Department of Defense or from another Government agency; however, progress payments may be made as provided herein. (See Comptroller General's letter B-95760, dated 27 June 1950.)

C. The ordering department shall be responsible for reserving and providing sufficient funds to finance the project order.

D. The performing department or agency is authorized to incur obligations and expenditures within the amount cited on the project order and amendments thereto during the life of the project order and is responsible for insuring that such obligations and expenditures do not exceed the authorized amount.

XII. PRINCIPLES FOR DETERMINATION OF CHARGES

A. As a general principle, subject to B, C, and D, below, project orders placed with establishments within the Department of Defense may be charged for direct labor, direct material and overhead costs incurred in performing work or manufacturing materials specified therein, but may not be charged with the cost of those items for which expenditures are not made by the performing establishment. (The term "performing establishment" as used in the preceding sentence includes those Department of Defense establishments to which a portion of the project order work has been subcontracted.)

B. Charges to project orders made by Department of Defense establishments operating an industrial-type cost accounting system shall be computed in a manner similar to all other charges developed from such cost accounting system; provided, that performing establishments financed by industrial funds shall compute charges to project orders in accordance with regulations issued by the Comptroller of the Department of Defense (see regulations covering the operation of working-capital funds for industrial- and commercial-type establishments (Industrial Funds)); and provided further, that in no case will an establishment of the Department of Defense, operating an industrial-type cost accounting system (whether or not it is financed by an industrial fund), include in charges to project orders any elements of cost not authorized by the above-cited regulations.

C. Where the performing establishment is within the Department of Defense and is not operating under an industrial-type cost accounting system, charges to intra-departmental project orders may be made in accordance with established policy and, in the case of inter-departmental project orders, pursuant to agreements negotiated prior to placement of such orders; provided, such policy and agreements do not permit the inclusion of any elements of cost not authorized by the regulations cited above.

D. Project orders may not be charged for the cost of capital machinery or equipment to be used in the performance of work, except that they may be charged for the cost of special machinery or equipment acquired specifically for use on a single project order; provided, such charges are specifically approved in advance by the ordering department and this approval is incorporated into the terms of the project order agreement or amendments thereto. Where this is the case, the approved charges shall be segregated from other charges and shown as separate items in billing the ordering department.

E. Charges to Department of Defense project orders made by performing establishments of Federal agencies outside the Department of Defense will be made pursuant to agreements negotiated prior to placement of the orders with those agencies. (The term "performing establishments" as used in the preceding sentence includes those Government-owned establishments to which a portion of the project order work has been subcontracted.)

XIII. ACCOUNTING AND REPORTING PROCEDURES

A. Accounting and reporting procedures applicable to project orders, whether issued within or among military departments, or to Government-owned establishments of other Federal agencies, shall provide for the obligation of appropriations or other accounts at the time the project order is issued. Accounting for all charges to project orders shall be a responsibility of the performing department or agency, including periodic reporting to the issuing department of expenditures incurred in connection with work performed.

B. The department having responsibility for the administration of the appropriations or other accounts to be charged shall record project orders and amendments thereto as obligations in the same manner as, and in accordance with the same principles governing, contracts with commercial enterprises; except where project orders are issued against special credits established in a Department of Defense industrial fund for the free withdrawal of goods or services. Project orders issued against special credits shall not be treated as obligations against appropriations for the purpose of determining available balances (see subparagraph 5(1) of regulations, dated 13 July 1950, covering the operation of working-capital funds for industrial- and commercial-type establishments of the Department of Defense (Industrial Funds)).

C. The performing department shall maintain current and complete files of all basic documents supporting charges made to project orders of the issuing department. These documents shall be available for inspection by the issuing department or for audit.

D. Although accounting and reporting procedures applicable to project orders are not uniform in all circumstances, the principles underlying these procedures remain valid. Differences in procedures occur when:

1. intra- and inter-departmental project orders are placed with Department of Defense establishments operating under working-capital funds;

2. intra-departmental project orders are placed with Department of Defense establishments operating under an appropriation accounting system;

3. inter-departmental project orders are placed with Department of Defense establishments operating under an appropriation accounting system;

4. project orders are placed with Government-owned establishments of Federal agencies outside the Department of Defense.

E. Intra- and Inter-departmental Project Orders Placed with Department of Defense Establishments Operating Under Working-Capital Funds.

1. Accounting procedures to be followed by establishments operating under working-capital funds shall be in accordance with regulations established by the Secretary of Defense.

2. The ordering department shall, when billed, reimburse the funds with the use of Standard Form 1080.

3. Periodic reports shall be submitted to the department issuing the project order, if required by that department. These reports shall include, for each project order, estimated costs incurred to date and an indication of the physical progress made on the work ordered.

F. Intra-departmental Project Orders Placed with Department of Defense Establishments Operating Under an Appropriation Accounting System.

Inasmuch as the accounting and reporting procedure of the three military departments are not uniform, these existing procedures may be continued, in the case of intra-departmental project orders, to the extent they are not in conflict with the provisions of Sections XIII A, B, and C, above.

G. Inter-departmental Project Orders Placed with Department of Defense Establishments Operating Under an Appropriation Accounting System.

1. Section 409 of the National Security Act of 1947, as amended, authorizes cross-disbursing between departments of the Department of Defense.

2. Where direct purchases of supplies, equipment or services are required to fill the order, the cost of such items may be charged directly to the appropriation or other accounts cited on the project order, and the disbursing officer of the performing department may make payment for such purchases through utilization of cross-disbursing procedures. For purposes of these regulations, "Direct purchases of supplies" shall be construed to include acquisition of supplies from stock when such stock is the inventory of a revolving fund established pursuant to law. Copies of the paid vouchers shall be forwarded directly to the ordering department.

3. All other expenses chargeable to the project order, such as labor, materials from stock, overhead, etc., which have been paid out of appropriations or accounts of the performing department, shall be reimbursed without transfer of cash by the use of a Standard Form 1080 prepared periodically by the performing department. The latter department is authorized to execute both the "certificate of billing office" and the "certificate of office billed" and the voucher shall bear the notation "NO CHECK TO BE DRAWN." When the Standard Form 1080 represents the final transaction, it shall be designated as "FINAL." This document shall, in all cases, be transmitted with the regular accounts of the disbursing officer for support of adjustments between the applicable account of advances and appropriations. Also, copies of these documents shall be forwarded directly to the ordering department.

4. All vouchers, purchase orders, executed contracts and similar documents involving payments chargeable directly to funds cited on project orders shall reflect the project order number, and the complete accounting classifications cited on the related project order. In addition to copies which accompany the disbursing officer's regular accounts, a copy

of each disbursement, adjustment or collection voucher shall be transmitted by the disbursing officer to the establishment of the performing department designated to maintain the detailed financial records applicable to the project order.

5. All vouchers and similar documents involving cross-payments on project orders shall contain the following marking made by rubber stamp or bold-face type:

"CROSS-DISBURSING FOR *________________________"

(* Name of department for which transaction is made.)

Such extra copies of these documents as are needed to meet the accounting requirements of the performing and ordering departments shall be transmitted with the regular accounts of disbursing officers making cross-payments.

6. The performing establishment shall render to the ordering department, if required by that department, a consolidated monthly status report under Report Control Symbol DD-OAP(M)1, on DD Form 412 (Enclosure 2) covering each project order placed with that establishment by the ordering department. This report will show: (a) the project order number, (b) the total authorized amount of the project order, (c) cumulative obligations to date, (d) cumulative disbursements to date and (e) the estimated percentage of physical completion of the project order.

7. When the work under a project order is physically completed and all known financial transactions are recorded, the project order shall be designated as "FINAL" in the consolidated monthly status report, and the ordering department shall adjust its obligation records accordingly without issuing a project order amendment. Any such adjustment will be in amount of the unobligated amount shown in the report.

8. If the ordering department does not require the performing establishment to render a consolidated monthly status report, it shall require the performing establishment to submit,

after the project order work is physically completed and all known financial transactions are recorded, a statement summarizing all charges made to such project orders.

H. Project Orders Placed with Government-owned Establishments of Federal Agencies Outside the Department of Defense.

1. The ordering department shall, when billed, reimburse the agency. Wherever a long period of time is required in the performance of a project order, periodic progress payments, not in excess of the costs incurred, may be made in a manner similar to those made under commercial contracts.

2. Such reports as are required by the ordering department may be obtained from the performing establishment. In the interests of uniformity, it is recommended that DD Form 412 be used for this purpose.

XIV. INTERNAL AUDITING

Military departments shall extend the scope of their internal audit to include project order systems and shall periodically make test checks of project order transactions to assure compliance with the provisions of these regulations, and also to assure that the safeguards provided in the system are actually in operation and are adequate.

XV. EFFECTIVE DATE

This directive is effective immediately.

XVI. IMPLEMENTATION

These regulations shall be implemented in each military department prio to 30 August 1952 to become effective no later than 30 September 1952. Copies of implementing instructions shall be furnished to the Office of the Assistant Secretary of Defense (Comptroller).

W. J. McNeil
Assistant Secretary of Defense (Comptroller)

Enclosures (2)

PROJECT ORDER	1. DATE

(See reverse side for instructions in issuing project order)

ORDERING DEPARTMENT OR COMPONENT		3. PROJECT ORDER NUMBER
ME	ADDRESS	
		4. AMENDMENT NUMBER

PERFORMING ESTABLISHMENT		
ME	ADDRESS	STATION NUMBER *(if applicable)*

DELIVERY INSTRUCTIONS		
ACE	DATE	METHOD

DESCRIPTION OF WORK TO BE PERFORMED AND OTHER INSTRUCTIONS *(If additional space is required, use Supplemental ta Section on reverse side hereof or attach additional sheets)*

ACCOUNTING CLASSIFICATION					
ROPRIATION TITLE AND SYMBOL	ALLOTMENT *(If applicable)*	PROJECT OR EXP. ACCT.	OBJECT	STATION NUMBER	AMOUNT

I CERTIFY THAT THIS ORDER IS PLACED IN ACCORDANCE WITH THE PROVISIONS OF THE ACTS OF JUNE 5, 1920 AND JULY 1, 1922 *(41 USC 23)* AND DEPARTMENT OF DEFENSE PROJECT ORDER REGULATIONS. WORK TO BE PERFORMED AND MATERIAL TO BE PROCURED PURSUANT TO THIS ORDER ARE PROPERLY CHARGEABLE TO THE APPROPRIATION OR OTHER ACCOUNTS INDICATED ABOVE UNTIL ____________________, THE EXPIRATION
DAY - MONTH - YEAR
DATE OF THIS PROJECT ORDER. FUNDS IN THE AMOUNT INDICATED ABOVE HAVE BEEN OBLIGATED ON RECORDS OF ORDERING DEPARTMENT.

E AND TITLE OF AUTHORIZING OFFICER	SIGNATURE

THE ABOVE TERMS AND CONDITIONS ARE SATISFACTORY AND ARE ACCEPTED.

ACCEPTED	NAME AND TITLE OF ACCEPTING OFFICER	SIGNATURE

FORM 1 JUL 52 **411**   EDITION OF 1 NOV 50 MAY BE USED.   Enclosure (1)

INSTRUCTIONS

This form is intended for use by military departments in placing project orders with Government-owned establishments within and outside the Department of Defense.

ITEM 1 - Date of project order or amendment.

ITEM 2 - Name and address of ordering department or component.

ITEM 3 - Number assigned to project order by issuing department or component for control purposes.

ITEM 4 - Number assigned to project order amendment by issuing department or component for control purposes. Formal amendments shall be numbered consecutively.

ITEM 5 - Name, address, and station number of performing establishment.

ITEM 6 - Instructions for place, date and method of delivery, if applicable. Where additional space is required for these instructions, use Supplemental Data Section.

ITEM 7 - Full description of the work ordered *(this may be incorporated by reference)* and such other instructions as conditions of inspections; shipping, packing and marking instructions; etc. Use Supplemental Data Section or attach additional sheets, if necessary. Limitations, if any, applicable to the appropriation or other accounts relevant to this order are shown in the Supplement
Data Section below.

ITEM 8 - Insert in these spaces the complete a
counting classifications chargeable and the amou
obligated by the ordering department or compone
for the work ordered *(the block entitled "Allo
ment" is to be used only when the ordering depar
ment is actually citing an allotment account).*

ITEM 9 - Insert in the spaces provided, the expir
tion date of the project order; the name, tit
and signature of officer, or his authorized repr
sentative, controlling or having responsibili
for the administration of the funds cited on t
project order or amendment. If authorizing offic
is other than one having fiscal responsibilit
the ordering department must have on file, as su
port to the certificate, a written statement
such an officer substantiating the fiscal porti
of the certificate.

ITEM 10 - The performing establishment shall ind
cate acceptance in this space. Duplicate, beari
acceptance date, name, title and signature of a
cepting officer shall be returned to the issui
department or component. If the performing esta
lishment is unable to accept the project order,
shall return promptly the original project ord
form to the ordering office with appropriate expl
nation.

SUPPLEMENTAL DATA SECTION

SHEET NO. OF SHEETS

TO: *(Name and address of ordering department or component)*

FROM: *(Name and address of performing establishment)*

STATION NO.

SIGNATURE AND TITLE OF APPROVING OFFICER

PROJECT ORDER NUMBER	AMOUNT AUTHORIZED	OBLIGATIONS *(Cumulative to date)*	EXPENDITURES *(Cumulative to date)*	UNOBLIGATED BALANCE	UNEXPENDED BALANCE	FINAL OR PERCENT COMPLETE[1]

[1] *Indicate in this column the estimated percentage of physical completion of project order. Project orders 100% physically completed are to be reported as such until all known financial transactions have been recorded at which time they will be reported as "FINAL" in this column and dropped from subsequent reports.*

DD FORM 1 JUL 52 412

EDITION OF 1 NOV 50 MAY BE USED.

6 August 1953
NUMBER 7230.2

Department of Defense Directive

SUBJECT Report, "Summary Analysis of Reimbursement Collections by Activity and/or Project" (DD-OC(M)89)

Reference: Assistant Secretary of Defense (Comptroller) Memorandum to Budget Officers of Military Departments, 9 November 1950.

I. AUTHORITY

Pursuant to the provisions of Section 42 of Budget-Treasury Regulation No. 1, Revised, the Bureau of the Budget has requested that the Department of Defense adopt a uniform report on reimbursements collected as a recurring subsidiary report below the appropriation level to support the monthly "Report on Status of Appropriation Accounts," Standard Form 133.

II. PURPOSE

The purpose of this directive is to establish a standard recurring report on reimbursements collected in a manner consistent with the provisions of Department of Defense Directive 7250.3 of 3 February 1953, "Analysis of Appropriation Status by Activity and/or Project" (DD-OC(M)79, DD Form 690).

III. CANCELLATION

Above referenced memorandum is cancelled by this directive.

IV. APPLICABILITY

The provisions of this directive shall apply to all appropriations for military and civil functions of the military departments and the offices of the Department of Defense which are reported on Standard Form 133 except trust funds, Economy Act working funds, management funds, deposit funds, and allocated funds. The foregoing excepted accounts will not be reported unless specifically requested by the Assistant Secretary of Defense (Comptroller). Most of these excepted accounts have been made the subject of separate reporting requirements and directives.

V. REPORTS ON "ANALYSIS OF REIMBURSEMENTS COLLECTED BY ACTIVITY AND/OR PROJECT"

A. A report shall be prepared monthly in accordance with the attached format and instructions, by military departments and offices of the Department of Defense on each account (except those specifically exempted in Section IV above and those accounts having no subdivisions). The report should be arranged in the same page order as the Standard Form 133 which it supports.

B. The report is to be compiled on the basis of the accounting records of the agencies, or be susceptible of ready reconciliation therewith.

C. Reporting on reimbursements collected in the various accounts shall be restricted to current fiscal year activity.

D. For those accounts not required to be reported under Department of Defense Directive 7250.3, classifications below the appropriation level shall be in accordance with the applicable fiscal codes as published by the military departments.

E. Since this is only a summary of detailed records maintained in each of the departments, there is no intent to limit or change the use of other codes to identify reimbursements.

F. Number of Copies

One copy of the report shall be submitted directly to the Bureau of the Budget, and one copy shall be submitted directly to the Office of the Assistant Secretary of Defense (Comptroller)--(Attention, Fiscal Analysis Branch).

G. When to be Submitted

The report shall be submitted not later than thirty-five calendar days following the close of the period covered by the report. The initial report will be for the month ending 31 July 1953.

H. Report Control Symbol DD-OC(M)89 has been assigned to this reporting requirement.

Attachment

INSTRUCTIONS FOR PREPARATION OF SUMMARY ANALYSIS OF REIMBURSEMENTS COLLECTED BY ACTIVITY AND/OR PROJECT

The following instructions are applicable to the format on the reverse side:

COLUMN 1 - ACTIVITY AND/OR PROJECT

Classification by budget activity, program, project or other subdivision shall be the same as that required for DD Form 690 (DoD Directive 7250.3 of 3 Feb 1953) for unexpired and expired general (direct) appropriations. For special, working capital (revolving) and replacing accounts, the classification shall be in accordance with applicable fiscal codes of the military departments.

COLUMN 2 - COLLECTIONS IN CURRENT FISCAL YEAR

Enter in this column the amount of reimbursements collected, by appropriate classifications, from the beginning of the current fiscal year to the end of the reporting period. The total of Column 2 will be the same as reported on line 4A of Standard Form 133.

COLUMN 3-8 - SOURCE OF COLLECTIONS

Enter in each of these columns, by appropriate classifications, that portion of the total reimbursements collected in the current fiscal year as reported in Column 2 which were received from funds of the agencies listed: Columns (3) Army, (4) Navy, (5) Air Force, (6) Mutual Defense Assistance Program, (7) Non-Federal sources, such as collections for sales of meals and commissary items to civilians, military personnel, etc., and (8) all other Government agencies. The code numbers listed under each of the agency columns refer to those codes employed by the Treasury Department in its assignment of appropriation symbols.

Dept of the	Fiscal Yr:	ANALYSIS OF APPROPRIATION STATUS BY ACTIVITY AND/OR PROJECT	Appropriation Title & Symbol	Page No.	Report Control Symbol

Activity and/or Project	Collections in current fiscal year	SOURCE OF COLLECTIONS					
		Army (Code 21)	Navy (Code 17)	Air Force (Code 57)	Mutual Def Asst Prog (Code 25)	Non-Federal Sources (Code 45)	All Other Agencies (All Other Codes)
1	2	3	4	5	6	7	8
TOTAL	Line 4A of SF 133						

3 February 1953
NUMBER 7250.3

Department of Defense Directive

SUBJECT Report, "Analysis of Appropriation Status by Activity and/or Project" (DD-OC(M)79, DD Form 690)

Reference: Memorandum dated 18 July 1952 from Assistant Secretary of Defense W. J. McNeil to Secretaries of the Military Departments

I. AUTHORITY

Pursuant to the provisions of Section 42 of Budget-Treasury Regulation No. 1, Revised, the Bureau of the Budget has requested that the Department of Defense adopt a uniform report to be used by military departments and offices of the Department of Defense as a recurring subsidiary report of transactions below the appropriation level to support the monthly "Report on Status of Appropriation Accounts," Standard Form 133.

II. PURPOSE

The purpose of this directive is to establish a standard and consistent pattern for subsidiary reports of "Appropriation Status by Activity and/or Project." The trend toward fewer appropriations, greater numbers of activities, projects and sub-projects, and much larger amounts in the individual programs makes it important that subsidiary reporting of Department of Defense appropriation accounts be on a more adequate basis.

III. CANCELLATION

Above referenced memorandum is cancelled by this directive.

IV. APPLICABILITY

The provisions of this directive shall apply to all appropriations for military and civil functions of the military departments and the offices of the Department of Defense which are reported on Standard Form 133 except trust funds, working funds, working capital funds, management funds, deposit funds and allocated funds (as defined in Budget-Treasury Regulation No. 1). The foregoing excepted accounts will not be reported unless specifically requested by the Assistant Secretary of Defense (Comptroller).

V. REPORT ON "ANALYSIS OF APPROPRIATION STATUS BY ACTIVITY AND/OR PROJECT"

A. A report shall be prepared monthly on DD Form 690 (See Attachment A) by military departments and offices of the Department of Defense on each unexpired and expired account (except those specifically exempted in Section IV above and those accounts having no subdivisions). The reports shall be arranged in the same order as the Standard Form 133 which they support.

B. The reports are to be compiled on the basis of the accounting records of the agencies, or be susceptible of ready reconciliation therewith.

C. In instances where the report is prepared mechanically and DD Form 690 is not adaptable to the particular machine to be used, a substitute form containing the same information may be prepared after approval by the Assistant Secretary of Defense (Comptroller).

D. DD Form 690 has been designed for reporting unexpired and expired appropriation and fund accounts. However, information contained in the reports shall be restricted to current fiscal year activity only. Reports of expired appropriations made on a cumulative basis from the inception of the appropriation are not acceptable under this directive.

E. During fiscal year 1954 and thereafter accounting and reporting for payments and obligation adjustments, under multiple-year and no-year appropriations, are required separately by fiscal year programs unless specifically exempted by the Office of the Assistant Secretary of Defense (Comptroller).

F. Number of Copies

The original and first duplicate of the report (DD Form 690) shall be submitted directly to the Bureau of the Budget. In addition, three copies shall be submitted directly to the Office of the Assistant Secretary of Defense (Comptroller).

G. When to be Submitted

The report shall be submitted monthly unless the Assistant Secretary of Defense (Comptroller) advises the agency concerned that the report for specific accounts may be submitted on a quarterly basis. The report shall be submitted not later than thirty calendar days following the close of the period covered by the report. The initial report will be for the month ending 31 January 1953.

H. The report shall be transmitted by a covering letter which shall be signed by an officer duly authorized by the head of the department or office.

I. Report Control Symbol DD-OC(M)79 has been assigned to this reporting requirement.

Attachment

DEPARTMENT OF THE	FISCAL YEAR: PERIOD COVERED *(From - To)*	**ANALYSIS OF APPROPRIATION STATUS BY ACTIVITY AND/OR PROJECT**	APPROPRIATION TITLE AND SYMBOL	SF 133 REFERENCE: PAGE NO. / NO. OF PAGES	*REPORT CONTROL SYMBOL*

ACTIVITY AND/OR PROJECT 1	ANNUAL PROGRAM AND/OR UNOBLIGATED BALANCES 2	FUNDS APPORTIONED AND AVAILABLE FOR OBLIGATION TO END OF CURRENT QUARTER 3	OBLIGATIONS INCURRED IN CURRENT FISCAL YEAR 4	UNPAID OBLIGATIONS AS OF 1 JULY 5	PAYMENTS DURING CURRENT FISCAL YEAR 6	UNPAID OBLIGATIONS END OF PERIOD *(Col. 4+5-6)* 7	UNOBLIGATED *(Col. 3-4)* 8
	(Line 6 & 12 of SF 133)	*(Line 9+10A of SF 133)*	*(Line 9 of SF 133)*	*(Line 13A of SF 133)*	*(Line 14 of SF 133)*	*(Line 13C of SF 133)*	*(Line 10A of SF 133)*

DD FORM 1 JAN 53 690

INSTRUCTIONS FOR PREPARATION OF DD FORM 690

(ANALYSIS OF APPROPRIATION STATUS BY ACTIVITY AND/OR PROJECT)

COLUMN 1 - ACTIVITY AND/OR PROJECT

(a) Unexpired accounts - Each account shall be sub- ided by budget activity, program, project or on such er basis as will be determined by the Office of the istant Secretary of Defense *(Comptroller)* and the Bureau the Budget after consultation with the reporting agency. tiple-year and no-year appropriations may be required oe reported by program year. Such program years, budget grams, activities, projects, or other subdivisions there- will be listed in Column 1 of DD Form 690. If all funds ilable under the appropriation account are not so dis- outed, descriptive titles of the balances of funds will be included in this column; they may be described as dget reserves", "administrative reserves", "undistrib- d balances", etc.

(b) Expired accounts - The classifications for expired ounts ordinarily will be in accordance with applicable cal codes.

COLUMN 2 - ANNUAL PROGRAM AND/OR UNOBLIGATED BALANCES

(a) Unexpired accounts - Enter in Column 2 the distri- on of the amount available for obligation. The total he amounts entered in this column shall be the same as wn on lines 6 and 12 of Standard Form 133. The differ- e between the amounts distributed and the total will be wn as "budget reserves", "administrative reserves", "un- ributed balances", etc.

(b) Expired accounts - Only the total line will be d for reporting expired accounts unless the detail for cific accounts is requested by the Office of the Assist- Secretary of Defense *(Comptroller)*.

COLUMN 3 - FUNDS APPORTIONED AND AVAILABLE FOR OBLIGA- TION TO END OF CURRENT QUARTER

(a) Unexpired accounts - Enter the distribution of the l apportionments available to the end of the current rter as reported on lines 9 and 10A of Standard Form 133. ribution of funds apportioned and available for obliga- will be made from the allocation or allotment reports. difference between the amount distributed and the total rtionments to the end of the current quarter will be rted as unallocated or unallotted apportionments, which- the case may be.

(b) Expired accounts - This column will not be used eporting expired accounts.

4. COLUMN 4 - OBLIGATIONS INCURRED IN CURRENT FISCAL

(a) Unexpired accounts - Enter the amount of ob tions, by appropriate classifications, incurred fro beginning of the current fiscal year to the end of th porting period. In the case of multiple-year and no appropriations, all adjustments, either increasing o creasing prior year unliquidated obligations will b ported in this column opposite the corresponding amoun ported in Column 5, "Unpaid Obligations as of 1 July". total of Column 4 will be the same as reported on l of Standard Form 133.

(b) Expired accounts - Enter all adjustments made ing the current year which either increases or decr prior year unliquidated obligations. The total of column will be the same as reported on line 9 of Sta Form 133.

5. COLUMN 5 - UNPAID OBLIGATIONS AS OF 1 JULY

(a) Unexpired one-year accounts - This column wil be used in reporting unexpired one-year accounts.

(b) Unexpired multiple-year and no-year accounts, expired one-year and multiple-year accounts - The am reported in this column shall be a distribution, by app classification, of the amount of unpaid obligations br forward from the prior year, as reported on line 1 Standard Form 133, and shall remain the same on all re submitted during the year. All adjustments to prior unpaid obligations will be reported in Column 4.

6. COLUMN 6 - PAYMENTS DURING CURRENT FISCAL YEAR

Enter the amount of payments *(net of refunds o* distributed by appropriate classification, made fron beginning of the current fiscal year to the end of the porting period. The total of this column will be the as reported on line 14 of Standard Form 133.

7. COLUMN 7 - UNPAID OBLIGATIONS END OF PERIOD

Enter in this column the result of Column 4 plus Co 5 minus Column 6. The total of this column will be same as reported on line 13C of Standard Form 133.

8. COLUMN 8 - UNOBLIGATED

Report in this column the difference between the amo shown in Column 3 and Column 4. The total of this co will be the same as reported on line 10A of Standard 133. In the case of expired accounts, this column wil reported in total only and not in detail.

NUMBER 7250.4
DATE 11 August 1954

Department of Defense Instruction

SUBJECT Monthly Report on Status of Funds by Budget Category
(DD-Comp(M)171)

Reference: (a) Department of Defense Directive 7250.4, "Monthly Report on Status of Funds by Budget Category," (DD-OC(M)100) Dated 31 August 1953

I. PURPOSE

This instruction revises and continues the monthly report on the status of funds available for obligation and expenditure distributed by budget categories.

II. DEFINITION

A. The term "budget category" as used herein means those categories as given in the Department of Defense Budget Category Definitions, as revised and effective 1 July 1953.

B. The terms "budget activity and/or project" as used herein mean the same as defined and currently in use in the fiscal codes of the military departments, and as referred to in Department of Defense Directive 7250.3, Report, "Analysis of Appropriation Status by Activity and/or Project," (DD-OC(M)79, DD Form 690), 3 February 1953.

III. SUPERSESSION

This instruction supersedes reference (a).

IV. APPLICABILITY

The provisions of this instruction shall apply to all appropriations for military functions and to funds allocated (transferred) for the mutual defense assistance programs, but will exclude trust funds, Economy Act working funds, and deposit funds (as defined in Budget Treasury Regulation No. 1). The foregoing excepted accounts will not be reported unless specifically requested by the Assistant Secretary of Defense (Comptroller).

V. REPORT ON "MONTHLY STATUS OF FUNDS BY BUDGET CATEGORY"

A. A report shall be prepared monthly on DD Form 736 (see attachments) by military departments and Office of the Secretary of Defense of the Department of Defense in accordance with the detailed instructions for its preparation; such monthly report will provide separate sheets for MDAP funds from those for regular military functions.

B. The report is to be compiled on the basis of the accounting records of the agencies, and shall represent the classification of budget activities and/or projects by budget category in accordance with the conversion code contained in the Appendices.

C. The conversion of the fiscal codes of the military departments and offices of the Department of Defense to the budget category definitions, as contained in the Appendices, is based on the fiscal year 1955 fiscal codes (as published in Army SR-35-210-55 and SR-35-213-1, Navy Comptroller Manual, Volume 2, and Air Force Manual 172-1).

D. The conversion tables do not list all of the budget activities and lower sub-divisions of each appropriation given in the fiscal codes, but are restricted to that level of a sub-division which may be classified in its entirety within the first sub-category of a major budget category (i.e., within the sub-category designated by a capital letter, A, B, C, etc.). Where necessary, exceptions to this rule of conversion are indicated. It is recognized that, because of differences in the scope and content of the budget activities and/or projects among the military departments, the conversion tables do not represent an exact classification by budget category, but the tables are intended to effect as nearly as practicable such a classification without imposing onerous clerical burdens in reporting.

E. Any revision to these conversion tables must be approved by the Assistant Secretary of Defense (Comptroller) - attention, Fiscal Analysis Branch.

F. Status of Funds Available for Obligation, Section 1. The section of the report on the funds available for obligation, obligations incurred, and unobligated balances shall be confined to current general (direct) appropriations only, and will not include expired general (direct) appropriations nor special, working capital and working funds, etc.

G. Status of Funds Available for Expenditure, Section 2. The section of the report on funds available for expenditure, expenditures and unexpended balances, as well as unpaid obligations, shall include all accounts as defined in Section IV, which are available for expenditure during a fiscal year.

H. Reimbursements, Treatment of. For Section 1 on the status of funds available for obligation, no adjustment shall be made to exclude reimbursable operations; however, for Section 2 of the report on the status of funds available for expenditure, adjustments are to be made to exclude reimbursable operations, except for unpaid obligations which shall be left gross of reimbursements.

I. Number of Copies. One copy of each monthly report shall be submitted to the Assistant Secretary of Defense (Comptroller) - attention, Fiscal Analysis Branch - who will prepare and publish a summary thereof for the Department of Defense.

J. When to Be Submitted. The report shall be submitted not later than thirty-five calendar days following the close of the month covered by the report, so as to synchronize with the reporting date for the DD Form 690 (DoD Directive 7250.3), or its equivalent for MDAP funds.

K. In instances where the report is prepared mechanically and the DD Form is not adaptable to the particular machine to be used, a substitute form containing the same information may be prepared.

VI. EFFECTIVE DATE

These revised instructions will be applicable to the report for the month ending 31 July 1954.

VII. REPORT CONTROL SYMBOL

Report Control Symbol DD-Comp(M)171 has been assigned to this reporting requirement. Report Control Symbol DD-OC(M)100 is cancelled.

Assistant Secretary of Defense
(Comptroller)

Attachments

INSTRUCTIONS FOR PREPARATION OF DD FORM 736, SECTION 1
(Monthly Report on Status of Funds by Budget Category - Obligations)

COLUMN 1 - BUDGET CATEGORY AND SUB-CATEGORY

(a) As defined in Department of Defense Budget Category Definitions, 1 July 1953.

(b) Since the status of funds available for obligation is restricted to current general (direct) appropriations, budget category VIII, working capital (revolving) funds have been omitted from this form.

(c) "Undistributed" line includes those amounts not distributed by any sub-category because such funds have not yet been programmed (i.e., budgetary reserves (legal and administrative), etc.).

(d) "Memorandum - Operation and Maintenance Procurement" lines refer to those specifically selected types of procurement not included under Major Procurement and Production but ordinarily procured with operation and maintenance funds, and which are included in the amounts reported under applicable sub-categories of II - Operation and Maintenance. By identifying these procurement items, in total, it will render possible the answer to many inquiries received by the Department of Defense for rough measures of total procurement.

COLUMN 2 - ANNUAL PROGRAM AND/OR UNOBLIGATED BALANCES

Enter in this column the distribution of the amount available for obligation as "planned" or "programmed" for the fiscal year. The total of the amounts entered in this column shall be the same as shown on the total line of column 2 of DD Form 690 for unexpired accounts or the amount allocated for MDAP (equivalent to column 2 of DD Form 690), and on lines 6 and 12 of Standard Form 133. The difference between the amounts distributed by budget category and the total will be shown as "undistributed."

COLUMNS 3 AND 4 - OBLIGATIONS INCURRED IN CURRENT FISCAL YEAR

(a) Enter in column 3 the amount of obligations, by appropriate category, incurred during the reported month.

(b) Enter in column 4 the amount of obligations, by appropriate category, incurred from the beginning of the current fiscal year to the end of the reporting period. The total of column 4 will be the same as the total reported in column 4 of DD Form 690 (or equivalent for MDAP) and the same as reported on line 9 of Standard Form 133. Note that the data for MDAP will be confined to the current fiscal year, instead of cumulative since FY 1950.

COLUMN 5 - UNOBLIGATED BALANCE

Report in this column the difference between the amounts shown in column 2 and column 4.

MONTHLY REPORT ON STATUS OF FUNDS BY BUDGET CATEGORY
SECTION I - STATUS OF FUNDS AVAILABLE FOR OBLIGATION
(This section is limited to Current General Accounts)

DEPARTMENT	*REPORT CONTROL SYMBOL*
FISCAL YEAR	MONTH ENDING

(THOUSANDS OF DOLLARS)

BUDGET CATEGORY AND SUB-CATEGORY 1	ANNUAL PROGRAM AND/OR UNOBLIGATED BALANCES 2	OBLIGATIONS INCURRED IN CURRENT FISCAL YEAR		UNOBLIGATED BALANCE 5
		MONTH 3	CUMULATIVE 4	
I - MILITARY PERSONNEL COSTS - TOTAL				
A. PAY AND ALLOWANCES				
B. SUBSISTENCE				
C. INDIVIDUAL CLOTHING				
D. TRANSPORTATION - PERMANENT CHANGE OF STATION				
E. OTHER MILITARY PERSONNEL ACTIVITIES				
II - OPERATIONS AND MAINTENANCE - TOTAL				
A. TROOPS AND FACILITIES				
B. AIRCRAFT AND FACILITIES				
C. SHIPS AND FACILITIES				
D. MEDICAL CARE				
E. SUPPLY SYSTEMS				
F. SERVICE-WIDE FACILITIES AND SERVICES				
G. RECRUITING AND TRAINING				
H. INDUSTRIAL MOBILIZATION				
III - MAJOR PROCUREMENT AND PRODUCTION - TOTAL				
A. AIRCRAFT				
B. SHIPS AND HARBOR CRAFT				
C. COMBAT VEHICLES				
D. SUPPORT VEHICLES				
E. ARTILLERY				
F. WEAPONS				
G. AMMUNITION				
H. GUIDED MISSILES				
I. ELECTRONICS AND COMMUNICATIONS				
J. PRODUCTION EQUIPMENT AND FACILITIES				
K. OTHER MAJOR PROCUREMENT AND PRODUCTION				
IV - MILITARY PUBLIC WORKS - TOTAL				
A. CONTINENTAL UNITED STATES				
B. OUTSIDE CONTINENTAL UNITED STATES				
C. MASTER PLANNING				
V - RESERVE COMPONENTS - TOTAL				
A. MILITARY PERSONNEL COSTS				
B. OPERATION AND MAINTENANCE				
C. MAJOR PROCUREMENT AND PRODUCTION				
D. MILITARY PUBLIC WORKS				
VI - RESEARCH AND DEVELOPMENT - TOTAL				
A. DIRECT COSTS				
B. INDIRECT COSTS				
VII - DOD ESTABLISHMENT-WIDE ACTIVITIES - TOTAL				
A. RETIRED PAY				
B. OFFICE OF SECRETARY OF DEFENSE				
C. INTER-DEPARTMENTAL PROJECTS				
D. INTERNATIONAL ACTIVITIES				
UNDISTRIBUTED				
GRAND TOTAL				
MEMORANDUM - OPER. & MAINT. PROCUREMENT - TOTAL				
1. PETROLEUM, OIL AND LUBRICANTS				
2. MAINTENANCE SPARES AND SPARE PARTS				
3. ORGANIZATIONAL EQUIPMENT AND SUPPLIES				

DD FORM 1 AUG 53 **736**

REPLACES DD FORM 440, 1 AUG 52,
WHICH IS OBSOLETE.

INSTRUCTIONS FOR PREPARATION OF DD FORM 736-1, SECTION 2
(Monthly Report on Status of Funds by Budget Category - Expenditures)

COLUMN 1 - BUDGET CATEGORY AND SUB-CATEGORY

(a) As defined in Department of Defense Budget Category Definitions, 1 July 1953.

(b) This Section 2, status of funds available for expenditure, covers all funds (unexpired and expired) except trust, Economy Act working, and deposit funds.

(c) "Undistributed" line includes those amounts not distributed by any sub-category because such funds have not yet been programmed (i.e., budgetary reserves (legal and administrative), etc.), and, in addition, unobligated balances of expired accounts.

(d) "Memorandum - Operation and Maintenance Procurement" lines refer to those specifically selected types of procurement not included under Major Procurement and Production but ordinarily procured with operation and maintenance funds, and which are included in the amounts reported under applicable sub-categories of II - Operation and Maintenance. By identifying these procurement items, in total, it will render possible the answer to many inquiries received by the Department of Defense for rough measures of total procurement.

(e) Since the conversion tables contained in the Appendices cover only the accounts as reported in the fiscal year 1955 published fiscal codes, it will be necessary for completion of this expenditure Section 2 to utilize the conversion codes to prior year appropriations, budget activities and/or projects as are applicable and as were developed in connection with reports for fiscal years prior to 1955 (reference (a)). Such conversion codes among the budget activities and/or projects should be applied consistently with the conversion tables in the Appendices.

COLUMN 2 - AVAILABLE FOR EXPENDITURE

Enter in this column the distribution of the amount available for expenditure for the fiscal year. This amount will not be the same as the amount "programmed" or available for obligation in section 1 of DD Form 736, but, in addition to the amounts programmed for obligation in the current general accounts, the amount available for expenditure will include the "unliquidated balances" from prior year funds (unexpired and expired) - i.e., column 2, "annual program and/or unobligated balances," for unexpired accounts, plus column 5, "unpaid obligations as of 1 July," for expired and unexpired accounts, plus or minus obligational adjustments in column 4 for expired accounts, as reported on DD Form 690; the amount available for expenditure under MDAP will be determined on an equivalent basis to that for regular military functions. In addition, the amount available for expenditure should be adjusted to eliminate anticipated transfers and reimbursable operations - i.e., for reimbursable operations, the amount available for expenditure, as determined by the above method, should be reduced by subtracting the amount of reimbursements collected through the reporting period (as reported by appropriate classification under DoD Directive 7230.2, 6 Aug 53); and by subtracting, by appropriate classification, the amounts of reimbursement receivables and anticipated reimbursements. The total of column 2 will be the same as the amount available for expenditure less collected reimbursements as reported on monthly Summary Report on Status of Appropriations (Summary of S.F. 133).

COLUMNS 3 AND 4 - PAYMENTS MADE DURING CURRENT FISCAL YEAR

(a) Enter in column 3 the amount of payments made, by appropriate category, during the reported month.

(b) Enter in column 4 the amount of payments made, by appropriate category, from the beginning of the current fiscal year to the end of the reporting period. Note that MDAP data will be confined to current fiscal year, instead of cumulative since FY 1950.

(c) Both column 3 and column 4 amounts should be reduced by the amount of reimbursements collected, distributed by appropriate category. The total of column 4 will be the same as the total reported on line 14 less line 4A of the Standard Form 133.

COLUMN 5 - UNEXPENDED BALANCE

Enter in this column the difference between the amounts shown in column 2 and column 4.

COLUMN 6 - UNPAID OBLIGATIONS END OF PERIOD

Enter in this column the amount of the unpaid obligations, by appropriate category, as of the end of the period. The total of this column will be the same as the total reported in column 7 of DD Form 690 or its equivalent for MDAP and line 13C of Standard Form 133.

MONTHLY REPORT ON STATUS OF FUNDS BY BUDGET CATEGORY
SECTION II - STATUS OF FUNDS AVAILABLE FOR EXPENDITURE

DEPARTMENT

REPORT CONTROL SYMBOL

FISCAL YEAR

MONTH ENDING

(THOUSANDS OF DOLLARS)

BUDGET CATEGORY AND SUB-CATEGORY 1	AVAILABLE FOR EXPENDITURE 2	PAYMENTS MADE DURING CURRENT FISCAL YEAR		UNEXPENDED BALANCE 5	UNPAID OBLIGATIONS END OF PERIOD 6
		MONTH 3	CUMULATIVE 4		
I - MILITARY PERSONNEL COSTS - TOTAL					
A. PAY AND ALLOWANCES					
B. SUBSISTENCE					
C. INDIVIDUAL CLOTHING					
D. TRANSPORTATION - PERMANENT CHANGE OF STATION					
E. OTHER MILITARY PERSONNEL ACTIVITIES					
II - OPERATIONS AND MAINTENANCE - TOTAL					
A. TROOPS AND FACILITIES					
B. AIRCRAFT AND FACILITIES					
C. SHIPS AND FACILITIES					
D. MEDICAL CARE					
E. SUPPLY SYSTEMS					
F. SERVICE-WIDE FACILITIES AND SERVICES					
G. RECRUITING AND TRAINING					
H. INDUSTRIAL MOBILIZATION					
III - MAJOR PROCUREMENT AND PRODUCTION - TOTAL					
A. AIRCRAFT					
B. SHIPS AND HARBOR CRAFT					
C. COMBAT VEHICLES					
D. SUPPORT VEHICLES					
E. ARTILLERY					
F. WEAPONS					
G. AMMUNITION					
H. GUIDED MISSILES					
I. ELECTRONICS AND COMMUNICATIONS					
J. PRODUCTION EQUIPMENT AND FACILITIES					
K. OTHER MAJOR PROCUREMENT AND PRODUCTION					
IV - MILITARY PUBLIC WORKS - TOTAL					
A. CONTINENTAL UNITED STATES					
B. OUTSIDE CONTINENTAL UNITED STATES					
C. MASTER PLANNING					
V - RESERVE COMPONENTS - TOTAL					
A. MILITARY PERSONNEL COSTS					
B. OPERATION AND MAINTENANCE					
C. MAJOR PROCUREMENT AND PRODUCTION					
D. MILITARY PUBLIC WORKS					
VI - RESEARCH AND DEVELOPMENT - TOTAL					
A. DIRECT COSTS					
B. INDIRECT COSTS					
VII - DOD ESTABLISHMENT-WIDE ACTIVITIES - TOTAL					
A. RETIRED PAY					
B. OFFICE OF SECRETARY OF DEFENSE					
C. INTER-DEPARTMENTAL PROJECTS					
D. INTERNATIONAL ACTIVITIES					
VIII - WORKING CAPITAL *(REVOLVING)* FUNDS - TOTAL					
A. BUSINESS ENTERPRISE FUNDS					
B. LOAN FUNDS					
UNDISTRIBUTED					
GRAND TOTAL					
MEMORANDUM - OPER. & MAINT. PROCUREMENT - TOTAL					
1. PETROLEUM, OIL AND LUBRICANTS					
2. MAINTENANCE SPARES AND SPARE PARTS					
3. ORGANIZATIONAL EQUIPMENT AND SUPPLIES					

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NOTE: Appendices A and C have been purposely omitted.

CONVERSION TABLE OF DEPARTMENT OF THE NAVY 1955 FISCAL CODE TO BUDGET CATEGORY

Appropriation & Budget Activity/Account	Budget Category
MILITARY PERSONNEL, NAVY	
.16 Pay and Allowances	I-A Pay & Allowances, MPC
.17 Subsistence in Kind	I-B Subsistence, MPC
.18 Movements, Permanent Change of Station	I-D Transportation - PCS, MPC
.20 Other Military Personnel Costs	I-E Other Military Personnel Activities, MPC
.95 Assistance to Allied Forces	I-B Subsistence, MPC
MILITARY PERSONNEL, NAVAL RESERVE	
Entire Appropriation	V-A Military Personnel Costs - Reserve Components
NAVY PERSONNEL, GENERAL EXPENSES	
.15 Departmental Administration	II-F Service-Wide Facilities & Services, O&M
.21 Training, Navy	II-G Recruiting & Training, O&M
.22 Training, Naval Reserve	V-B Operation & Maintenance, Reserve Components
.23 Naval Academy	II-G Recruiting & Training, O&M
*.24 Personnel Support, except	II-F Service-Wide Facilities & Services, O&M
50 Procurement of Military Personnel	II-G Recruiting & Training, O&M
.25 Other Personnel Facilities	II-F Service-Wide Facilities & Services, O&M
.95 Assistant to Allied Forces (Except MDAP)	II-G Recruiting & Training, O&M
MILITARY PERSONNEL, MARINE CORPS	
.16 Pay and Allowances	I-A Pay & Allowances, MPC
.17 Subsistence in Kind	I-B Subsistence, MPC
.18 Movements, Permanent Change of Station	I-D Transportation - PCS, MPC
.20 Other Individual Military Personnel Costs	I-E Other Military Personnel Activities, MPC
MILITARY PERSONNEL, MARINE CORPS RESERVE	
Entire Appropriation	V-A Military Personnel Costs Reserve Components

APPENDIX B-2

Appropriation & Budget Activity/Account			Budget Category	
MARINE CORPS TROOPS & FACILITIES				
.09		Replacement, MDAP	II-A	Troops & Facilities, O&M
.11		Training and Operations		
	11-13	Unit Training Operations	II-A	" " "
	22-24	Individual Training and Operations	II-G	Recruiting & Training, O&M
	32-33	Security & Service Operations	II-A	Troops & Facilities, O&M
	42-44	Recruiting	II-G	Recruiting & Training, O&M
	51	Central Procurement, Maint. Spares & Spare Parts	II-A	Troops & Facilities, O&M 2/
	54-56	Central Procurement, Organizational Equipment (ASA)	II-A	" " " 3/
	* 57-58	Recreation, Welfare & Miscellaneous Indiv. Expenses	II-F	Service-Wide Facilities & Services, O&M 3/
.12		Marine Corps Reserve Training	V-B	Operation & Maintenance, Reserve Components
.13		Industrial Mobilization	II-H	Industrial Mobilization, O&M
.14		Cataloging	II-E	Supply Systems, O&M
.15		Departmental Administration	II-F	Service-Wide Facilities & Services, O&M
.16		Depot Supply System	II-E	Supply Systems, O&M
.57		Transportation of Things	II-E	" " "
MARINE CORPS PROCUREMENT				
.27		Ammunition and Guided Missiles		
	13-15	Ammunition (All program years)	III-G	Ammunition, MP&P
	23-25	Guided Missiles (All program years)	III-H	Guided Missiles, MP&P
.28		Weapons and Ordnance Equipment		
	23-25	Guided Missile Equipment (All program years)	III-H	Guided Missiles, MP&P
	33-35	Weapons (All program years)	III-F	Weapons, MP&P
	43-45	Artillery (All program years)	III-E	Artillery, MP&P
	53-55	Combat Vehicles (All program years)	III-C	Combat Vehicles, MP&P
.33		Electronics and Communications Equipment		
	23-25	Guided Missile Electronics (All program years)	III-H	Guided Missiles, MP&P
	63-65	Electronic Equip. Other Than for Guided Missiles (All program years)	III-I	Electronics & Communications, MP&P
.53		Support Vehicles	III-D	Support Vehicles, MP&P
.54		Railroad, Construction and Materials Handling Equipment	III-K	Other Major Procurement & Production, MP&P

Appropriation & Budget Activity/Account			Budget Category	
MARINE CORPS PROCUREMENT (Continued)				
.55		Items for Test		
	93-95	Items for Test (All program years)		
		Weapons (E.A. No. 21602)	III-F	Weapons, MP&P
		Combat Vehicles (E.A. No. 21605)	III-C	Combat Vehicles, MP&P
		Artillery (E.A. No. 21607)	III-E	Artillery, MP&P
		Ammunition (E.A. No. 23609)	III-G	Ammunition, MP&P
		Guided Missiles (E.A. No. 23611)	III-H	Guided Missiles, MP&P
		Electronics Equipment (E.A. No. 41203)	III-I	Electronics & Communications MP&P
		Other Equipment (E.A. No. 41304)	III-K	Other Major Procurement & Production, MP&P
.56		Production Equipment and Facilities	III-J	Production Equipment & Facilities, MP&P
AIRCRAFT AND FACILITIES, NAVY				
.11		Station Operations, Regular Navy		
		Training Stations (Allotment Analysis)	II-G	Recruiting & Training, O&M
		All Other Stations (Allotment Analysis)	II-B	Aircraft & Facilities, O&M
	32	Leased Facilities, USN	II-B	" " "
.12		Station Operations, Naval Reserve	V-B	Operation & Maintenance, Reserve Components
.13		Industrial Mobilization	II-H	Industrial Mobilization, O&M
.15		Departmental Administration	II-F	Service-Wide Facilities & Services, O&M
.28		Flight Operations, Regular Navy		
	10	Flight Operations, USN	II-B	Aircraft & Facilities, O&M 1/
.29		Flight Operations, Naval Reserve		
	11	Flight Operations, USNR	V-B	Operation & Maintenance, Reserve Components 1/
.30		Aircraft Overhaul		
	20	Aircraft Overhaul		
		Aircraft Overhaul, USN	II-B	Aircraft & Facilities, O&M
		Aircraft Overhaul, USNR	V-B	Operation & Maintenance, Reserve Components
.32		Alteration and Replacement of Facilities		
	50	Landing Aids	II-B	Aircraft & Facilities, O&M 3/
	70	Structural Repairs	II-B	" " "
	40	Ground Electronics	III-I	Electronics & Communications, MP&P
	60	Shop Equipment	III-K	Other Major Procurement & Production, MP&P

	Appropriation & Budget Activity/Account	Budget Category
AIRCRAFT AND FACILITIES, NAVY (Continued)		
.33	Supporting Equipment, Materiel and Services	
80	General Ground Equipment	
	Support Vehicles	III-D Support Vehicles, MP&P
	Other Major Procurement	III-K Other Major Procurement & Production, MP&P
	Other Equipment	II-B Aircraft & Facilities, O&M 2/
25	Fleet Travel	II-B " " "
30	Inspection Expense	II-B " " "
40	Electronics Evaluation	III-I Electronics & Communications, MP&P
45	Technical Anti-Submarine Material	III-I " " , MP&P
55	Flight Clothing	II-B Aircraft & Facilities, O&M, 3/
60	Armament Evaluation	III-I Electronics & Communications, MP&P
70	Ship Installations	II-B Aircraft & Facilities, O&M 3/
85	Technical Manuals	II-B " " "
90	Synthetic Training Devices	III-K Other Major Procurement & Production, MP&P
91	Aerology	II-B Aircraft & Facilities, O&M 3/
93	Photography (E.A. Nos. 39881-91)	
	Photographic Equipment	III-K Other Major Procurement & Production, MP&P
	Photographic Supplies	II-B Aircraft & Facilities, O&M 3/
	Training Films	II-G Recruiting & Training, O&M
98	Standardization	II-E Supply Systems, O&M
.34	Guided Missile Outfitting	
93	Missile Handling Equipment	III-H Guided Missiles, MP&P
97	Missile Test Equipment	III-I Electronics & Communications, MP&P
90	Centralized Procurement (Aircraft Spares & Spare Parts)	
	Percent of Budget financed from Flight Operations, USN and Aircraft Overhaul, USN	II-B Aircraft & Facilities, O&M 2/
	Percent of Budget financed from Flight Operations, USNR and Aircraft Overhaul, USNR	V-B Operation & Maintenance, Reserve Components 2/
AIRCRAFT AND RELATED PROCUREMENT, NAVY		
	Aircraft (Project Accts. 10-60; 90,91, 94,99)	III-A Aircraft, MP&P
	Guided Missiles (Project accts. 70,71)	III-H Guided Missiles, MP&P

APPENDIX B-5

Appropriation & Budget Activity/Account			Budget Category	
AIRCRAFT AND RELATED PROCUREMENT, NAVY (Continued)				
		Production Equipment & Facilities (Project Accts. 95, 96, 97)	III-J	Production Equip & Facilities, MP&P
		Other Major Procurement & Production (Project Accts. 59, 80, 81)	III-K	Other Major Procurement & Production, MP&P
SHIPS AND FACILITIES, NAVY				
.09		Replacement, MDAP, except	II-C	Ships & Facilities, O&M 3/
	01	Electronics	III-I	Electronics & Communications, MP&P
.11		Fleet Support Facilities, except	II-C	Ships & Facilities, O&M
	6G	Ships Equipment for Training Ashore		
		(Accounts 70 and 72) USN	II-G	Recruiting & Training, O&M 3/
		(Accounts 74 and 76) USNR	V-B	Operation & Maintenance, Reserve Components 3/
	6I	Standardization (Acct. 86)	II-E	Supply Systems, O&M
.12		Maintenance & Operation of NRT Vessels	V-B	Operation & Maintenance, Reserve Components
.13		Industrial Mobilization	II-H	Industrial Mobilization, O&M
.15		Departmental Administration	II-F	Service-Wide Facilities & Services, O&M
.28		Maintenance & Operation of Active Fleet, and	II-C	Ships & Facilities, O&M
	1C	Ships Supplies & Equipage	II-C	" " " 2/
	1D	Procurement & Rehabilitation of Ships Special Material	II-C	" " " 2/
.29		Maintenance and Preservation of Reserve Fleet	II-C	" " "
.33		Electronics		
	5A	Major Procurement	III-I	Electronics & Communications, MP&P
	5B	Maintenance and Operation, and	II-C	Ships & Facilities, O&M
		.30 Maintenance Repair Parts	II-C	" " " 2/
.34		Fuel for Ships		
	4A	Fuel, Water, & Utility Services for Ships	II-C	" " " 1/
	4B	Fuel, Water, and Utility Services for NRT Vessels	V-B	Operation & Maintenance, Reserve Components 1/
.95		Assistance to Allied Forces (except MDAP)	II-C	Ships & Facilities, O&M
SHIPBUILDING AND CONVERSION, NAVY				
		Entire Appropriation	III-B	Ships & Harbor Craft, MP&P
CONSTRUCTION OF SHIPS, NAVY				
		Entire Appropriation	III-B	Ships & Harbor Craft, MP&P

Appropriation & Budget Activity/Account	Budget Category
ORDNANCE FOR NEW CONSTRUCTION, NAVY	
Shipbuilding, (All Accounts except)	III-B Ships & Harbor Craft, MP&P
Ammunition (Project Accts. 103-118; 170-181)	III-G Ammunition, MP&P
ORDNANCE AND FACILITIES, NAVY	
.11 Maintenance & Operation of Facilities	II-E Supply Systems, O&M
.13 Industrial Mobilization	II-H Industrial Mobilization, O&M
.15 Departmental Administration	II-F Service-Wide Facilities & Services, O&M
.28 Maintenance of Ordnance & Ammunition except	II-E Supply Systems, O&M
2Ale Maint. & Installation of Ordnance Equipment: FTC's, NROTC's, NTC's	II-G Recruiting & Training, O&M
.32 Improvements & Alterations to Facilities, except	II-E Supply Systems, O&M
4H Equipment for the Naval Ordnance Establishment, except	III-K Other Major Procurement & Production, MP&P
61 Vehicles - BuOrd Stations	III-D Support Vehicles, MP&P
4I Material Handling Equipment for Naval Stations, Air Stations, & Bases	III-K Other Major Procurement & Production, MP&P
.33 & .34 Procurement of Ordnance & Ammunition	
1A Procurement of Ammunition	III-G Ammunition, MP&P
1B Procurement of Mines, Depth Charges, etc.	III-G " "
1C Procurement of Torpedoes	III-G " "
1D Procurement of Guided Missiles	III-H Guided Missiles, MP&P
1E Procurement of Ordnance Equipment	
1E-1 Fire Control Anti-Aircraft	III-F Weapons, MP&P
1E-2 Fire Control Anti-Submarine	III-F " "
1E-3 Synchros	III-F " "
1E-4 Guns, Gun Mounts and Projectors	III-F " "
1E-5 Aviation Ordnance	III-A Aircraft, MP&P
1F Facilities to Expedite Procurement	III-J Production Equip. & Facilities, MP&P
1G Inspection	III-G Ammunition, MP&P
1H Transportation	III-G " "
.95 Assistance to Allied Forces (except MDAP)	II-E Supply Systems, O&M
MEDICAL CARE, NAVY	
Entire Appropriation, except	II-D Medical Care, O&M
.13 Industrial Mobilization & Procurement Planning	II-H Industrial Mobilization, O&M

Appropriation & Budget Activity/Account	Budget Category
MEDICAL CARE, NAVY (Continued)	
.33 Non-recurring Procurement of Medical Supplies & Equipment, except	II-D Medical Care, O&M 3/
13 (99317) Vehicles (Non-combat)	III-D Support Vehicles, MP&P
13 (99317-325) Construction, Fire Fighting, Utility & Materials Handling Equipment, etc.	III-K Other Major Procurement & Production, MP&P
.40 Care of the Dead	II-F Service-Wide Facilities & Services, O&M
CIVIL ENGINEERING, NAVY	
.09 Replacement, MDAP	III-K Other Major Procurement & Production, MP&P
.11 Maintenance & Operation of Shore Establishments, except	II-F Service-Wide Facilities & Services, O&M
34 Construction Equipment Depots	II-E Supply Systems, O&M
.13 Industrial Mobilization	II-H Industrial Mobilization, O&M
.15 Departmental Administration	II-F Service-Wide Facilities & Services, O&M
.50 Construction Battalion Support	
51 Operating Support of CB Units	II-A Troops & Facilities, O&M
52 Procurement of Equipment and Material for trng. CB personnel	II-G Recruiting & Training, O&M 3/
53 Initial Outfitting of CB Units	III-K Other Major Procurement & Production, MP&P
54 Procurement of Replacement Equipment for CB Units	III-K " " " , MP&P
.51 Engineering Services	II-F Service-Wide Facilities & Services, O&M
.53 Special Procurement, except	III-K Other Major Procurement & Production, MP&P
41 Passenger Carrying Vehicles	III-D Support Vehicles, MP&P
PUBLIC WORKS, NAVY	
Continental U. S. (Stations)	IV-A Continental U. S., MPW
Outside Continental U. S. (Stations)	IV-B Outside Continental U.S., MPW
Master Planning	IV-C Master Planning, MPW
MILITARY CONSTRUCTION, NAVY RESERVE FORCES	
Entire Appropriation	V-D Military Public Works, Reserve Components
RESEARCH AND DEVELOPMENT, NAVY	
Research & Development, Direct Cost Projects	VI-A Direct Costs, R&D

Appropriation & Budget Activity/Account	Budget Category
RESEARCH AND DEVELOPMENT, NAVY (Continued)	
Maintenance & Operation of Research Facilities	VI-B Indirect Costs, R&D
.53 Installation & Maintenance of Training Equipment	II-G Recruiting & Training, O&M
.54 Patents	II-F Service-Wide Facilities & Services, O&M
.55 Departmental Administration (ONR)	II-F " " " , O&M
SERVICE-WIDE SUPPLY AND FINANCE, NAVY	
.09 Replacement, MDAP	II-E Supply Systems, O&M
.11 Supply Distribution System	
.11 Supply Distribution	II-E " " "
.60 Field Equipment Procurement	II-E " " " 3/
.61 Miscellaneous Services & Procurement	II-E " " "
.62 Bureau Controlled Equipment	
(a) Minor Procurement (Contract & Voucher Analysis)	II-E " " " 3/
(b) Vehicle Procurement (Contract & Voucher Analysis)	III-D Support Vehicles, MP&P
(c) Other Major Procurement (Cont. & Voucher Analysis)	III-K Other Major Procurement & Production, MP&P
.63 Major Alterations, Construction & Major Repairs of Plant Facil.	II-E Supply Systems, O&M
.72 Equipment, Replacement of Personal Property	III-K Other Major Procurement & Production, MP&P
.13 Industrial Mobilization	II-H Industrial Mobilization, O&M
.14 Cataloging	II-E Supply Systems, O&M
.15 Departmental Administration	II-F Service-Wide Facilities & Services, O&M
.55 Finance	II-F " " " , O&M
.56 Material Control	II-E Supply Systems, O&M
.57 Transportation of Things	II-F Service-Wide Facilities & Services, O&M
.95 Assistanceto Allied Forces (Except MDAP)	II-E Supply Systems, O&M
And, in addition, Project 60 Field Equipment Procurement, under applicable subheads	3/
SERVICE-WIDE OPERATIONS, NAVY	
.002 Contingencies of the Navy	VII-C Interdepartmental Projects, DoD E-W Activities
.16 Departmental Administration, OPNav	II-F Service-Wide Facilities & Services, O&M

Appropriation & Budget Activity/Account	Budget Category
SERVICE-WIDE OPERATIONS, NAVY (Continued)	
.17 Departmental Administration, JAG	II-F Service-Wide Facilities & Services, O&M
.18 Departmental Administration, EXOS	II-F " " " , O&M
.21 Field Services	II-F " " " , O&M
.23 Printing Equipment	III-K Other Major Procurement & Production, MP&P
.25 Penalty Mail	II-F Service-Wide Facilities & Services, O&M
.51 Administrative Headquarters for Naval Districts, Bases and Stations	II-F " " " , O&M
.60 Service-Wide Communications, except	II-F " " " , O&M
52 Procurement of Major Equipment	III-I Electronics & Communications, MP&P
.62 Hydrographic Office	VII-C Interdepartmental Projects, DoD E-W Activities
.63 Naval Observatory	VII-C " "
.64 Inter-American Affairs & Support of International Projects	VII-D International Activities, DoD E-W Activities
.95 Assistance to Allied Forces	VII-D " "
FACILITIES, NAVY	
.40 Ordnance Facilities	III-J Production Equipment & Facilities, MP&P
NAVAL PETROLEUM RESERVES	
Entire Appropriation	VII-C Interdepartmental Projects, DoD E-W Activities
NAVAL EMERGENCY FUND	II-F Service-Wide Facilities & Services, O&M

SPECIAL & WORKING CAPITAL FUNDS

MARINE CORPS STOCK FUND	VIII Working Capital Funds
NAVY STOCK FUND	VIII " " "
NAVAL WORKING FUND	VIII " " "
*SHIPS' STORES PROFITS, NAVY (T)	II-F Service-Wide Facilities & Services, O&M

APPENDIX B-10

Appropriation & Budget Activity/Account	Budget Category
NAVY MANAGEMENT FUND	
.05 Inspection of Naval Material	II-E Supply Systems, O&M
.06 Departmental Administrative Services	II-F Service-Wide Facilities & Services, O&M
.08 Beneficial Suggestions	II-F " " " , O&M
.15 Electronics Production Resources Agency	VII-C Interdepartmental Projects, DoD E-W Activities
.19 Women in the Services Education Program	VII-C " "
LAUNDRY SERVICE, NAVAL ACADEMY	VIII Working Capital Funds
PREPARATION FOR SALE OR SALVAGE OF MILITARY PROPERTY, NAVY	II-E Supply Systems, O&M

Footnotes refer to those budget activities/accounts to which the supplementary classification for the three lines under "Memorandum - Operation and Maintenance Procurement," is applicable:

1/ To be reported under line (1), Petroleum, Oil and Lubricants.
2/ To be reported under line (2), Maintenance Spares and Spare Parts.
3/ To be reported under line (3), Organizational Equipment and Supplies.

*Denotes a modification in the Budget Category Definitions of 1 July 1953, in that accounts no longer included under military personnel appropriations (DoD Directive 7220.3) will, commencing in FY 1955, be excluded from budget category I, Military Personnel Costs and placed under II-Operation and Maintenance, pending revision of published definitions.

7 January 1953
NUMBER 7280.1

Department of Defense Directive

SUBJECT: Establishment and Use of Imprest Funds for Small Purchases (DD-OC(A)75)

I. AUTHORITY

The Joint Regulation for Small Purchases Utilizing Imprest Funds issued by the Administrator of General Services, the Comptroller General of the United States and the Secretary of the Treasury under date of March 10, 1952 establishes the principles, standards and related requirements for the use of Imprest Funds.* A copy of this Joint Regulation is attached hereto.

II. APPLICABILITY

The provisions of this directive and the attachment are applicable to all components of the Department of Defense.

III. UTILIZATION

The authority contained herein for the establishment of imprest funds on a wide basis is for the purpose of aiding in simplifying small purchase procedures. This authority should be used whenever such use will eliminate costly and time-consuming paper processes. It is not, however, the only method of simplification. Full advantage should also be taken of other basic simplified procurement processes such as requisition from agency or other government stocks, use of local term contracts, use of blanket purchase orders, elimination of formal solicitation for bids where authorized, etc.

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* While this term is borrowed from private industry, it is used in the Joint Regulation to describe a special type of imprest fund generally termed "petty cash funds" in private industry. As a practical matter, the terms, "imprest fund" and "petty cash fund," may be used interchangeably until other types of imprest funds are authorized for use.

To the extent that their use is found to be more economical than other small purchase methods, imprest funds should be used for purchases of supplies and services in all instances where the amount involved is not in excess of the maximum dollar limitations on transactions as provided in paragraph V of this directive.

The use of imprest funds for small purchases results in elimination of some of the controls over procurement transactions which are difficult to justify from a cost viewpoint in transactions of small amounts. Careful use of imprest funds in accordance with appropriate regulations can result in worthwhile savings.

Normal disbursing facilities for the payment of vendors' bills by Government checks should be utilized wherever possible and appropriate.

IV. RESPONSIBILITIES

A. Each military department shall:

(1) Arrange for the establishment and use of imprest funds in areas where their use will facilitate small purchases consistent with the best interests of the United States;

(2) Cause to be issued regulations to implement this directive and to establish appropriate accounting and auditing controls;

(3) Determine what surety bonds are required and the amount of such bonds, within the limitations of the Joint Regulation;

(4) Designate the individuals who will have authority to approve the establishment of imprest funds. Such authority may be delegated by the head of each department, except as otherwise limited in paragraph V hereof.

V. LIMITATIONS

Notwithstanding the provisions of paragraph 8a of the attached Joint Regulation, the maximum amount of any Imprest Fund to be established in the Department of Defense shall be one-third of the estimated maximum monthly disbursements therefrom or $500., whichever is greater, but shall not exceed $5,000. Authority to approve the establishment of imprest funds in excess of $1,000. shall be vested in the head of each department, or if delegated by him, in the heads of bureaus, technical services, command areas, commandants of Naval Districts of River Commands, or the Chief of Naval Air Training, and in each instance shall be justified in writing on the basis of procurement needs and the reimbursement cycle. The maximum dollar amount of articles or services which may be purchased from one vendor at one time shall be $100. The Treasury Department has stated that it has no objection to the establishment subject to the internal controls outlined in this directive and attachments, of imprest funds with these limitations.

VI. ACCOUNTING PROCEDURE

A. General

The accounting for imprest funds shall be simple but consistent with effective control of cash and shall conform to the requirements of General Regulations 103 of the General Accounting Office as revised March 10, 1952 unless authorization in writing is obtained for deviation therefrom. Any request for authorization of necessary deviations shall be addressed to the Assistant Secretary of Defense (Comptroller).

B. Periodic Count

Unannounced inspections, including cash counts, shall be made of each Imprest Fund at least quarterly by qualified individuals who are under the jurisdiction of the comptroller or chief accounting officer where such positions exist, but, in any case, by individuals who are not subordinate to the Imprest Fund Cashier. Such inspections may be considered to meet all departmental audit requirements under the Joint Regulation.

VII. REGULATIONS

Regulations authorizing the establishment and use of imprest funds, where none exist, shall be issued, or existent regulations shall be revised consistent with this directive within ninety days after date of issue of this directive. Such regulations or revisions of regulations shall before issue be submitted to the Office of the Assistant Secretary of Defense, Comptroller, for concurrence.

VIII. ANNUAL REPORT ON IMPREST FUND SHORTAGES, DD-OC(A)75

At the close of each fiscal year, the Comptroller of each military department shall cause to be prepared and submitted in duplicate on or before 1 September to the Office of the Assistant Secretary of Defense (Comptroller), a report listing the shortages if any, which have been discovered in imprest funds, and recoveries thereof, during the fiscal year and action taken or pending with respect to unrecovered shortages. The report will identify each fund and each cashier involved in any shortage and will state what disciplinary action was taken or is contemplated. A negative report will be submitted if no shortages have been discovered. This report is required for the preparation of a consolidated report to the Secretary of the Treasury. The first shortage report will be prepared for the fiscal year ending 30 June 1953.

IX. SPECIAL REPORT OF 30 JUNE 1953 on IMPREST FUNDS, DD-OC(OT)160

A. A special report shall be made in original only by each military department to the Office of the Assistant Secretary of Defense (Comptroller) as of 30 June 1953, to be received not later than 1 September 1953, which shall contain the following data:

1. Total dollar amount of imprest funds in force on 30 June 1953;

2. Distribution of imprest funds included in item 1, by size;

   (a) Number of funds of $500. or less
   (b) Number of funds of $501. to $1000.
   (c) Number of funds of $1001. to $2000.
   (d) Number of funds of $2001. to $3000.
   (e) Number of funds of $3001. to $4000.
   (f) Number of funds of $4001. to $5000.
   (g) Total number of imprest funds in force.

3. For each of the groups listed in paragraph 2 above, the number in which the average replenishment of cycle is weekly, the number in which the average cycle is more frequent than monthly but less frequent than weekly, and the number where the average cycle is monthly;

4. The total dollar volume of transactions paid out of imprest funds between 1 January 1953 and 30 June 1953.

B. Procedures should, therefore, be reviewed and action taken to insure that these data will be readily available for the report of 30 June 1953. Based on the data contained in this report, determination will be made as to the types of recurring reports on imprest fund utilization to be prescribed for future periods.

C. Amounts of imprest funds shall be recorded by disbursing officers on their accounts current as cash held at personal risk, and reports by each military department to the Treasury Department pursuant to Treasury Circular 195 will, therefore, include such imprest funds. However, for purposes of having available on short notice central records in each military department of all such funds established, the accounts current should reflect a breakdown of cash held at personal risk to show each imprest fund separately, as well as other cash held at personal risk.

X. SURETY BONDS

Attention is directed to Departmental Circular No. 900, Treasury Department, dated March 10, 1952 relative to the form of bond to be used by Imprest Fund Cashiers when surety is a corporation.

XI. EFFECTIVE DATE

This directive is effective immediately.

Enclosure (1)

W. J. McNeil
Assistant Secretary of Defense
(Comptroller)

NOTE: Enclosure (1) has been purposely omitted.

W. J. M., Jr.

NUMBER 7600.1
DATE 24 June 1954

Department of Defense Instruction

SUBJECT Summary Report of Audit Operations (DD-Comp(A)165)

I. PURPOSE OF REPORT

Statistics in summary form giving basic data on the activities of the departmental audit agencies are necessary at the policy level to aid in planning and coordinating the audit effort in the Department of Defense. Information concerning time expended on the various types of audit activities, work accomplished, workload, and audit results (where measurable) is desired for the following purposes:

a. To determine amount of audit effort being applied to the various audit areas.

b. To compare audit effort with measurable audit results to the extent possible.

c. To compare the audit activities of the departments.

d. To use as background data on which to base policy determinations.

e. To aid in reviewing and evaluating overall operations.

f. To provide a minimum of general information for use in responding to Bureau of the Budget, General Accounting Office, and Congressional inquiries.

II. FORMAT OF REPORT

The report consists of six schedules as follows:

SCHEDULE A Personnel and Operating Expense Summary.
" B Summary of Personnel Time by Type of Audit Activity.
" C Summary of Indirect and Administrative Time.
" D Cost-Type Contract Workload and Costs Audited.
" E Fixed-Price and Special Audit Assignments.
" F Analysis of Audits of Price Redetermination and Incentive Type Contracts.

III. SUBMISSION OF REPORT

The report should be prepared by the central audit organization of each department and submitted in duplicate on or before 1 September, annually, to the Assistant Secretary of Defense (Comptroller), attention:

Audit Branch, Accounting Policy Division. The first report, due 1 September 1954, need only include that information for fiscal year 1954 available at audit headquarters, without requiring special reports from field offices. Subsequent reports will be complete.

Schedules A, B, and C require information pertaining to both contract audit and internal audit operations. For the present the Navy audit organization may prepare each of these schedules separately for its contract audit division and its internal (activity) audit division rather than combining the data for both activities on one schedule. Schedules E and F provide for reporting the direct man-years applicable to completed contract audit assignments. It is understood that the Navy audit organization is unable to include this information because its administrative reporting system for contract audits does not provide for recording time by assignments.

Since there will be necessity for some variation in the content of certain schedules, forms have not been reproduced. However, data should be submitted in substantially the same form as illustrated.

IV. INSTRUCTIONS FOR PREPARATION OF SCHEDULES

a. SCHEDULE A - Personnel and Operating Expense Summary.

In Section I, report the personnel assigned to Headquarters, Regional Offices, and Audit Installations (branch and resident offices) in detail as indicated. Regional Offices are defined as those intermediate headquarters offices designated as Regional Offices, SCI Area Offices, and District Headquarters Offices, in the Army, Navy, and Air Force, respectively. For purposes of this report Navy audit offices (for activity audits) should be identified as branch offices. In Section II, report operating expenses for the period, broken down as indicated. If actual pay and allowance figures for military personnel are not available, weighted statistical average tables prescribed by departmental regulations may be used for computing this item.

b. SCHEDULE B - Summary of Personnel Time by Type of Audit Activity.

(1) Section I is designed to show personnel time available during the period segregated by direct time expended on contract audits, direct time expended on internal audits, and total indirect and administrative time.

(2) Under "Contract Audits" are listed categories of audit work common to all three audit agencies. In addition to those listed, each agency should show separately the other categories used by it in classifying audit work. The "Other" category will cover only minor miscellaneous audit work which is not included elsewhere.

(3) Under "Internal Audits" (classified by Air Force as "Intra-Air Force" and Navy as "Activity" audits) list separately by major categories the types of audit work performed.

(4) In the "Man-Years" column, opposite contract audits and internal audits report the direct time charged to the various types of audits or audit work. For this, and other schedules as required, compute man-years by dividing hours by 2,080 and carry computations to one decimal place. It is believed that the audit agencies' definitions of direct time are fairly uniform, including audit time, report writing and first review time, and report typing time.

(5) In the "Percentage" column show the percentage that the total direct man-years for each type of contract audit activity is to the total man-years expended on contract audits. Show similar computations for internal audits.

(6) Section II summarizes personnel time showing for both contract audits and internal audits the direct man-years, indirect man-years, and total man-years applicable thereto.

c. SCHEDULE C - Summary of Indirect and Administrative Time.

Each audit agency should list categories of work or activity used to classify indirect and administrative time, showing the man-years expended for each category. For example, the Air Force will report the man-years applicable to each of the following categories:

Executive Supervision
Inspection and Field Survey
Office Administration
Travel
Annual Leave
Sick Leave
Training
Processing and Orientation
Procurement Liaison
Coordinating Activities
Other

In addition, a category for lost or idle time is recommended.

Where separate classifications are maintained for the Industrial and Internal Divisions, this schedule should show the breakdown of indirect time applicable to each division appropriately identified.

The time of headquarters personnel will be reported as indicated. Time not included elsewhere on Schedules B and C will be entered in the "Man-Years" column. Time of headquarters personnel which is included elsewhere on Schedules B and C will be identified as shown, but will not be entered in the "Man-Years" column as this would result in duplication.

d. SCHEDULE D - Cost-Type Contract Workload and Costs Audited.

(1) Amounts reported in Section I will be exclusive of fixed fee. Duplicate reporting of costs audited should be avoided. Where subcontract costs and other costs are audited by an audit installation other than the installation having audit cognizance over the prime contract, appropriate eliminations should be made.

(2) In Section II, with the exception of lines i. and j., the amounts reported in the column "Estimated Cost (Less Fee)" should be the total estimated cost exclusive of fee of the contracts reported in the "Number of Contracts" column. Opposite line i., report the estimated amount of costs remaining to be audited under the contracts on hand at the end of the period. Thus line h. will show the total estimated costs pertaining to contracts on hand and line i. will show the portion of the estimated total costs which remain to be audited. Opposite line j. report the number of different contractors holding contracts at the end of the period.

e. SCHEDULE E - Fixed-Price and Special Audit Assignments.

(1) This schedule is designed to show the workload and work accomplished on fixed-price contract audits and special audit assignments, including pertinent information on completed assignments.

(2) Under "Type of Audit" are listed categories of audit work common to all three audit agencies. In addition to those listed, each agency should show separately the other major categories used in classifying assignments. The "Other" category will cover minor miscellaneous assignments which are not included elsewhere.

(3) Report in column (1) the number of individual audits or assignments completed. Report in column (2) the dollar amounts of costs audited, which ordinarily will be the amount of the contractor's cost statement, proposal, or presentation. In the case of price redeterminations, it will be the costs shown to the price redetermination point. Dollar amounts with respect to "Overhead Rate Studies" and "System Surveys" are either not applicable or have no significance; therefore, the amount column opposite these items has been crossed out. Similarly for other categories where costs audited are not a factor, or where there is no relationship between costs involved and audit coverage or effort, the amount may be omitted. In column (3) - "Direct Man-Years" - report the direct time expended on completed assignments of the various categories. Direct time is meant to include audit, first review, and report typing time. In column (4) report the estimated savings resulting from the completed audit assignments. It is realized that savings are difficult to measure

and that each audit agency applies somewhat different techniques in estimating savings. Therefore, until such time as a standard procedure for estimating savings can be worked out, each audit agency should show savings as developed by their method of computation, with a footnote explaining in general what that method is.

(4) The number of audit assignments in process at the end of the period will be reported in column (5). The number of audit assignments (and potential audit assignments) on hand but not started at the end of the period will be reported in column (6). This will include audits expected to arise from contracts and advance requests on hand.

f. SCHEDULE F - Analysis of Audits of Price Redetermination and Incentive Type Contracts.

(1) Section I provides for a detailed analysis of reports of audit issued during the period on price redetermination and incentive type contracts. Section II shows the disposition of price redetermination and incentive type contracts which were dropped from workload during the period.

(2) Explanation of Section I column headings follows:

Number - Number of audits.

Amount - Dollar amount of costs audited (as defined in IVe(3) preceding).

Direct Man-Years - Direct time expended on the audits (as defined in IVe(3) preceding).

Costs Questioned - Costs questioned as set out in the audit reports. If distinction is made between costs recommended for nonacceptance and costs recommended for further consideration, the amounts should be shown separately. If no distinction is made, then costs questioned may be reported in total.

Savings (after negotiation) - Information as to the negotiated price or settlement is usually available to the audit agencies in the form of the minutes of the negotiation proceedings or the contract amendment reflecting the negotiation results. A systematic procedure whereby the negotiation results are compared with the auditor's recommendations would make this information available. As the negotiation results usually are not available until several weeks after the audit reports are issued, requiring this information on the audit reports issued during the year would hold up the preparation of Schedule F an unreasonable length of time. Therefore, this information is only requested in total opposite line item

"Comparison of audit recommendations with negotiation results." Further explanation of what is to be reported on this line is given in paragraph IVf(5) below.

(3) Audit reports completed and issued during the fiscal year being reported on will be broken down into size categories as indicated. Classification of individual audits by size will be based upon the costs audited.

(4) Opposite number of contractors report the number of different contractors involved in the audits performed. Independent or quasi-independent divisions or plants of the same company should be reported as separate contractors.

(5) On the line "Comparison of Audit Recommendations with Negotiation Results" include those audit reports which were compared with the negotiation results during the year regardless of whether or not the report was issued during the year. The determining factor for reports to be included on this line will be the fiscal year in which the negotiation results were received and the comparison made; not the fiscal year in which the report was issued.

(6) In Section II will be reported the price redetermination and incentive type contracts dropped from workload during the period - in detail for each type of contract as follows:

Contracts audited - field audit.
Report here the number of contracts audited (field audit) and the amount of costs audited.

Contracts - office review of cost statement - no field audit. Report here the number of contracts where field audit was waived but an office review of cost data was made. Under "Amount" report the amount of the cost statement, proposal, or presentation reviewed.

Contracts - audit waived.
Report here the number of contracts where field audit was waived and no office review of cost data was made. Under "Amount" report the estimated amount subject to audit, had audit been made.

V. REPORT CONTROL SYMBOL

Report Control Symbol DD-Comp(A)165 has been assigned to the reporting requirements of this instruction.

Lyle S. Garlock

Lyle S. Garlock
Acting Assistant Secretary of Defense
(Comptroller)

Enclosures - 6

PERSONNEL AND OPERATING EXPENSE SUMMARY	Name of Agency
	For Fiscal Year 195__

SECTION I	PERSONNEL SUMMARY (Actual as of end of period)			
	Headquarters	Regional Offices 1/	Audit Installations 1/	Total
CIVILIAN				
GS-15 and up				
GS-14				
GS-13				
GS-12				
GS-11				
GS-10				
GS- 9				
GS- 8				
GS--7				
GS- 6 and under				
Total Civilian				
MILITARY				
Officers				
06 and above				
05				
04				
03				
02				
01				
Warrant				
Enlisted				
Total Military				
GRAND TOTAL				

1/ Number of Offices	Regional	Branch	Residencies
Principally Contract Audit	X		
Principally Internal Audit	X		
TOTAL			

SECTION II	Operating Expenses For FY 195___
Pay of Civilian Personnel	$
Pay of Military Personnel (Statistical costing tables may be used)	
Travel	
Other	________
Total Operating Expenses	$ ________

SCHEDULE A - FORMAT

SUMMARY OF PERSONNEL TIME BY TYPE OF AUDIT ACTIVITY	Name of Agency
	For Fiscal Year 195___

SECTION I	Man-Years	Percentage
DIRECT TIME		
CONTRACT AUDITS		
Cost Reimbursement		
Price Redetermination		
Terminations		
Overhead Rate Studies		
Progress Payments		
System Surveys		
(List separately other major categories used to classify audit work)		
Other		
Total		100%
INTERNAL AUDITS		
(List separately major categories used to classify audit work)		
Total		100%
INDIRECT AND ADMINISTRATIVE TIME (Per Schedule C)		
GRAND TOTAL		

SECTION II	Direct Man-Years	Indirect Man-Years	Total Man-Years	Percentage
Contract Audits Internal Audits				
TOTAL				100%
	%	%	100%	

SCHEDULE B - FORMAT

SUMMARY OF INDIRECT AND ADMINISTRATIVE TIME	Name of Agency For Fiscal Year 195___	
INDIRECT AND ADMINISTRATIVE TIME	MAN-YEARS	PERCENTAGE
List separately the categories used to classify indirect time. Headquarters Personnel Time not reported elsewhere. Time reported on Schedule B: Category Man-Years Time reported on Schedule C above: Category Man-Years		
Total		100%

SCHEDULE C - FORMAT

COST-TYPE CONTRACT WORKLOAD AND COSTS AUDITED	Name of Agency For Fiscal Year 195____

SECTION I - COSTS AUDITED	AMOUNT
a. Claims audited during period (exclusive of fee):	
b. Approved	
c. Disapproved by auditor (net)	
d. Total	
e. Number of contracts for which final audit reports (or final cost statements) were completed during period. ____________	X

SECTION II - ANALYSIS OF CONTRACTS ON HAND END OF PERIOD	NUMBER OF CONTRACTS	ESTIMATED COST (Less Fee)
a. Contracts on hand end of period:		
b. Under $25,000		
c. $ 25,000 - $ 50,000		
d. 50,000 - 100,000		
e. 100,000 - 1,000,000		
f. 1,000,000 - 5,000,000		
g. Over $5,000,000		
h. Total		
i. Estimated costs remaining to be audited under contracts on hand end of period.	X	
j. Number of contractors. ____________	X	X

SCHEDULE D - FORMAT

FIXED PRICE AND SPECIAL AUDIT ASSIGNMENTS				Name of Agency For Fiscal Year 195___		
TYPE OF AUDIT	ASSIGNMENTS COMPLETED DURING PERIOD				AUDITS PENDING	
	Number 1	Amount 2	Direct Man-Years 3	Estimated Savings 4	In Process Number 5	On Hand Not Started Number 6
Price Redetermination						
Terminations						
Overhead Rate Studies		X				
Progress Payments						
System Surveys		X				
(List separately other major categories of audits performed.)						
Other						

SCHEDULE E - FORMAT

ANALYSIS OF AUDITS OF PRICE REDETERMINATION AND INCENTIVE TYPE CONTRACTS	Name of Agency
	For Fiscal Year 195___

SECTION I Analysis of Reports Issued During Period	Number	Amount	Direct Man-Years	COSTS QUESTIONED Recommended For		Savings (After Negotiation)
				Nonacceptance	Further Consid.	
PRICE REDETERMINATION AUDITS						
Size of Claim:						
Under $25,000						X
$ 25,000 -$ 100,000						X
100,000 - 1,000,000						X
1,000,000 - 5,000,000						X
Over $5,000,000						X
TOTAL						X
Number of Contractors		X	X	X	X	X
Comparison of audit recommendations with negotiation results			X			
INCENTIVE CONTRACT AUDITS						
Size of Claim:						
Under $25,000						X
$ 25,000 - $ 100,000						X
100,000 - 1,000,000						X
1,000,000 - 5,000,000						X
Over $5,000,000						X
TOTAL						X
Number of Contractors		X	X	X	X	X
Comparison of audit recommendations with negotiation results			X			

SECTION II Contracts Dropped From Workload During Period	Number of Contracts	Amount
PRICE REDETERMINATION CONTRACTS		
Contracts Audited - Field Audit		
Contracts - Office Review of Cost Statement - No Field Audit		
Contracts - Audit Waived		
TOTAL		
INCENTIVE TYPE CONTRACTS		
Contracts Audited - Field Audit		
Contracts - Office Review of Cost Statement - No Field Audit		
Contracts - Audit Waived		
TOTAL		

SCHEDULE F - FORMAT

E69695

APPENDIX III

APPENDIX III

[illegible]

REGULATIONS

COVERING THE OPERATION OF MANAGEMENT FUNDS OF THE DEPARTMENT OF DEFENSE

1. Statutory establishment of management funds

(a) Section 406 of the National Security Act Amendments of 1949 established a management fund for each of the three military departments of the Department of Defense and authorizes their use in financing certain transactions. The corpus of each fund is $1,000,000.

(b) The General Accounting Office has established the following Treasury accounts for the three management funds:

SYMBOL	NAME
1701990	Navy Management Fund, 1950
2103990	Army Management Fund, 1950
5704990	Air Force Management Fund, 1950

New accounts, bearing identical titles and appropriate yearly designations, will be established for each new fiscal year. The corpus of each fund will be transferred annually to the new fiscal year account.

2. Authority for regulations concerning the operations of the management funds

(a) Section 406 of the National Security Act Amendments of 1949 provides as follows:

(1) Accounts for the individual operations to be financed under the respective management funds shall be established with the approval of the Secretary of Defense.

(2) Expenditures may be made from said management funds under such regulations as may be prescribed by the Secretary of Defense (subject to certain specified and other legal limitations).

(b) These regulations cover the method of establishment of projects to be financed through the management fund and the financial and accounting procedures for the fund.

3. Purposes of management funds

(a) It is the purpose of each departmental management fund to provide a means for simplifying administration of, and bookkeeping for, financial transactions of either a continuing or a one-time project to be financed by two or more appropriations, where the expenditures are not readily allocable to such appropriations initially.

MGMT FUNDS

(b) The management fund shall not be used to finance operations of industrial or commercial type, or purchase of supplies, materials, and equipment for stock, although the fund shall be used to finance purchases of such supplies, materials, and equipment for use of the projects operated under the fund as provided for in the appropriations supporting the projects.

(c) Projects of the type authorized may be managed and operated by one department under its management fund when two or more departments or other agencies of the Department of Defense are participating, as well as when only organizational subdivisions of one department participate.

4. Requirements for the approval of specific projects

(a) Subject to these regulations and to the authority, direction, and control of the Secretary of Defense as provided by law, the Comptroller of the Department of Defense is hereby authorized to approve specific projects and to issue all necessary instructions implementing these regulations.

(b) As a basis for the approval of each specific project by the Comptroller of the Department of Defense, there shall be submitted by the head of the military department responsible for the project a proposed directive in three copies, setting forth the following:

(1) Description and explanation of nature and purposes of project, and how and by whom it shall be managed and operated;

(2) Organizational subdivisions to participate in the proposed project;

(3) Estimated total expenditures to be made in case of one-time projects, or estimated obligations per month and for remainder of fiscal year in case of continuing projects with allocation of respective amounts to appropriations and project account classifications from which they are to be financed; 1/

(4) Any appropriation limitations and any administrative limitations to be placed upon character and amount of expenditures (see section 7); 1/

(5) Basis for allocation of expenditures to respective appropriations and project account classifications thereunder (see section 8);

1/ These estimates and related limitations shall be firm commitments as to availability of funds for use by the managing agency in programming. These approved estimates, restrictions, and outline of scope of operations, when approved, shall have the effect of establishing program limitations similar to appropriations. The scope of operations and dollar limitations shall not be exceeded in current programming without submission of proposed changes for approval in the same manner as a new project.

(6) Basis of financing the management fund project account; i.e., (a) by allotments or (b) by cash advances (see section 5);

(7) Classification of expenditure accounts to be used in project accounting (see section 6);

(8) Any specific exceptions desired in the manner of financial operation of the project from the procedures prescribed in these regulations.

(c) Wherever another department or agency shares any proposed project managed by the department making the application for approval, the concurrence of that department in the proposal shall be included in the application.

(d) The Bureau of the Budget and the General Accounting Office shall be furnished a copy of each approved application.

5. Project accounts under departmental management funds

(a) Under each departmental management fund, a separate administrative account shall be carried for each specific project.

(b) A project account may be financed by either of two methods, whichever may be approved by the Comptroller of the Department of Defense, as follows:

(1) By allotments from the appropriations of the department(s) whose organizational subdivisions participate in the project;

(2) By cash advances from such appropriations in lieu of allotments.

The first method may ultimately be adopted as the sole method for financing projects when procedures for its use have been adequately established. Certain separate rules for the use of each method are embodied in Sections 9 and 10, respectively. Otherwise the rules for the use of both, as set forth hereinafter, are the same.

6. Control of expenditures by manager of project

Regardless of the method for financing a project, the managing agency shall make its own allotment(s) under each management fund project account and the applicable limitations, if any. These allotments will serve as a means of control over actual obligations and expenditures of the project. The issuance of these allotments, the incurring of obligations, the expenditure of funds, and the accounting therefor, including reporting, shall conform to the existing policies and procedures of the performing department. However, an appropriate classification of expenditures under each allotment shall be required.

7. Restrictions on obligations and expenditures

(a) In addition to general restrictions on expenditures, Section 406 of the National Security Act Amendments of 1949 establishes the following restrictions:

(1) Purchases of materials for stock may not be made. However, purchases of materials, supplies, and equipment, including purchases from a working capital fund, may be made for use of the projects operated under the management fund as provided for in the appropriations supporting the respective projects.

(2) No obligation may be incurred against a management fund project which is not properly chargeable to available funds under appropriations for the benefit of which such project was established.

(b) In addition to statutory restrictions against expenditures of any specific project, it may be desirable in some instances to make specific administrative restrictions or limitations on the character or amounts of specific types of expenditures.

(c) An understanding exists with the Bureau of the Budget that the Bureau may examine the amounts to be allotted or advanced for the account of any major project to be financed through the management fund, as a basis for making apportionments of appropriations supporting such projects. In submitting the regular supporting appropriations for apportionment, in the case of continuing management fund projects a separate schedule shall be submitted indicating the sources of funds for such projects.

8. Allocation of expenditures to appropriations

(a) The aggregate actual obligations incurred and expenditures in each project account shall be allocated to the appropriations (by their underlying project account classifications) benefiting from the project in a manner to be prescribed when the project account is established.

(b) Whenever feasible, such allocations of obligations and expenditures shall be made upon an objective, factual basis. Whenever it is not feasible to allocate on an objective, factual basis, obligations and expenditures shall be allocated on a stipulated basis.

9. Special rules for financing project accounts under method of making allotments to project manager

(a) The managing agency for each project will request and receive allotments as required through the Comptroller of that department. These requests for allotments will be in accordance with the approved program for the project. In the case of major projects, the allotments will be requested on a quarterly basis. Pursuant to such request, the Comptroller of the military department in due time shall make allotments available for the project from the appropriations of that department, and in the case of projects participated in by other military departments he will request and obtain similar allotments from the appropriations of such other departments. All allotments shall be separately maintained in the issuing departments; obligations and expenditures thereagainst shall be controlled and recorded in the manner hereinafter specified.

(b) The managing agency for each project shall prepare periodic estimates (budgets) for obligations to be incurred. These budgets shall be prepared monthly for all major projects, but less frequently for minor projects in accordance with the periods for which allotments are made. These budget estimates shall be kept within the approved programs and supporting allotments granted by the participating activities. Copies of the monthly budgets for each major project, showing also the estimated amount to be chargeable to each of the participating activities for the ensuing month, shall be furnished to each of the participating activities or departments for use in recording obligations in their respective appropriation and allotment accounts equal in amount to their estimated share of the projected obligations, in order that such accounts may show currently a reasonable estimate of obligations which otherwise would not be recorded promptly.

(c) Immediately after the end of each month the managing agency of each major project shall prepare a statement of obligations actually incurred and expenditures for the month, with a summary of amounts chargeable to each participating activity and appropriation. Such statements, together with budget data for the next month, shall be furnished to each of the participating activities and to the Finance Service of each of the departments or agencies whose appropriations are affected, for their use in recording obligations and in reconciling recorded expenditures. In the case of minor projects, such statements may be prepared less frequently, but in no case less often than the period for which allotments are made.

(d) The Finance Service of the department whose management fund is used for each project shall prepare and process transfer-and-counter warrants in the usual manner in order to distribute the monthly expenditures of the management fund to the participating appropriations. 1/ The managing agency of each project shall be responsible for reconciling expenditures of each project so distributed by the Finance Service with expenditures shown by its records.

1/ Since the adjustments between the Accounts of Advances and the Management Funds, through the medium of transfer-and-counter warrants, do not involve an expenditure of money from the Treasury but only adjust the condition of accounts, it is understood the Treasury Department does not interpose objection to this procedure, notwithstanding the fact that the balances in the Management Fund accounts, in order to show their true condition, may reflect charges to those accounts in excess of credits, and, therefore, the warrants will be posted currently on the books of the Treasury.

10. Special rules for financing project accounts by cash advances

(a) When it is provided that cash advances to a project account shall be made from the appropriations concerned, the amount of the advance from each appropriation shall be based upon estimates of obligations chargeable to that appropriation, taking into consideration the period for which expenditures are to be financed. For every major project, the period to be financed shall be limited to the following quarter; for any other project, the entire life of the project may be financed initially, provided it is within the current fiscal year. Advances of funds will be made by check through the use of Standard Form 1080, in the usual manner.

(b) Any excess of advances over expenditures, when ascertained, shall be returned by check to the account of appropriations from which the advances were made through the use of Standard Form 1080.

(c) Immediately after the end of each month the managing agency of each major project shall prepare a statement of obligations actually incurred and expenditures for the month, with a summary of amounts chargeable to each participating activity and appropriation. A copy of each of these statements shall be furnished to each of the participating activities. In the case of minor projects, such statements may be prepared and furnished to the participating activities less frequently, but in no case less often than the period for which cash advances are made to finance the project.

11. Reporting requirements

(a) Each department shall report monthly to the Department of Defense a summary of the financial status of its management fund.

(b) The transactions and balances of the management fund will be reported in Form 3 of each department on two lines: one for those projects financed by cash advances, and the second for those financed through allotments. All transactions will be reported in total; the total transactions for those projects financed through allotments will be shown on the second line, but will not be included in the grand totals on Form 3 inasmuch as the amounts are also reported for the underlying appropriations.

STATUS OF A MANAGEMENT FUND PROJECT

DEPARTMENT

REPORTS CONTROL SYMBOL DDOC - 2

FISCAL YEAR

PROJECT TITLE

PROJECT SYMBOL NUMBER

PERIOD *(Show day, month and year of initiation of project and of close of report period)*

DESCRIPTION	DISTRIBUTION RATIO	ALLOTMENTS, OR ADVANCES AND REIMBURSEMENTS RECEIVED TO DATE	ACTUAL OBLIGATIONS		EXPENDITURES		UNLIQUIDATED OBLIGATIONS AT END OF REPORT PERIOD *(e - g)*	UNOBLIGATED BALANCE OF ALLOTMENTS OR ADVANCES AND REIMBURSEMENTS *(c - e)*	ESTIMATED OBLIGATIONS TO BE INCURRED DURING ENSUING PERIOD
			CURRENT PERIOD	CUMULATIVE FISCAL YEAR TO DATE	CURRENT PERIOD	CUMULATIVE FISCAL YEAR TO DATE			
a	b	c	d	e	f	g	h	i	j

Instructions: *(Submit in two sections)*

1. List expenditure classification and furnish columnar information provided for except under Column b.

2. List appropriation or subappropriations and project account classifications by Departments and distribute totals shown in Section 1.

stribution ratio to be used in Section 1.

rocedure only.

STATUS OF THE MANAGEMENT FUND

DEPARTMENT

PERIOD

REPORTS CONTROL SYMBOL DDOC - 3

FISCAL YEAR

PROJECT SYMBOL NUMBER	PROJECT TITLE	ESTIMATED OBLIGATION PROGRAM		ACTUAL OBLIGATIONS		EXPENDITURES		UNLIQUIDATED OBLIGATIONS AT END OF REPORT PERIOD (f - h)	UNOBLIGATED BALANCE OF ALLOTMENTS OR ADVANCES AND REIMBURSEMENTS (d - f)	CASH BALANCE AT END OF REPORT PERIOD
		TOTAL AUTHORIZED PROGRAM	ALLOTMENTS, OR ADVANCES AND REIMBURSEMENTS RECEIVED TO DATE	CURRENT MONTH	CUMULATIVE, FISCAL YEAR TO DATE	CURRENT MONTH	CUMULATIVE, FISCAL YEAR TO DATE			
a	b	c	d	e	f	g	h	i	j	k

Instructions: *(Submit in two divisions)*

DIVISION 1 shall include a report on all projects financed by the allotment method. Divide in two sections with subtotals for each:

a. Major projects reported on a monthly basis.

b. Minor projects.

DIVISION 2 shall include a report

(*not exceeding one year*) as provided in
ended pursuant to regulations.

r advances or reimbursements made by
be current period.

ection 1 - (*Allotments*) No cash balance at end of report period
ill be reported in Section 1, because no cash advances will be
ade under the allotment method and total cumulative expenditures
f such projects will be distributed to underlying appropriations
eported in Form 8.

OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE
WASHINGTON 25, D. C.

OMPTROLLER

8 April 1955

MEMORANDUM FOR THE DEPUTY SECRETARY OF DEFENSE
THE ASSISTANT SECRETARIES OF DEFENSE
THE GENERAL COUNSEL
THE SPECIAL ASSISTANTS TO THE SECRETARY OF DEFENSE
THE UNDER SECRETARY OF THE ARMY
THE UNDER SECRETARY OF THE NAVY
THE UNDER SECRETARY OF THE AIR FORCE
THE JOINT CHIEFS OF STAFF

SUBJECT: Index of Approved Office of the Secretary of Defense Reporting Requirements as of 31 March 1955

Attached for your information is a listing arranged by the organization with primary concern in the related subject-matter area (usually the prescribing organization), of recurring and certain one-time reporting requirements approved under Department of Defense Report Control Symbols.

The listing is arranged as follows:

Part I - Recurring Reporting Requirements Active as of 31 March 1955

Part II - Recurring Reporting Requirements and/or Report Control Symbols Cancelled 1 January - 31 March 1955

Part III - One-Time (Non-Recurring) Reporting Requirements Approved 1 January - 31 March 1955

Detailed descriptions of the individual reporting requirements listed are not provided; however, in most instances titles are shown and indicate the subject matter involved. In all cases where security appeared to be a factor, titles have been omitted.

Proposed new reporting requirements - both recurring and one-time, and revisions of existing recurring reporting requirements - (other than those originating in the Military Departments) should, in accordance with Department of Defense Directive No. 7750.1, be submitted to this office for review and assignment of appropriate report control symbols when approved. Information regarding the submission and review of proposed

RPTS

new, or revision of existing, reporting requirements and additional information concerning a particular reporting requirement listed may be obtained from Report and Form Standards Branch, Room 3C-868, Extension 77751 or 78363.

Attention is again invited to the desirability of reducing the OSD prescribed reporting workload to the minimum necessary for essential operations. Reporting requirements listed in this Index should be reviewed, therefore, by the requiring OSD organization to insure that reporting requirements which, either in whole or in part, are no longer essential are cancelled promptly.

Office of the Secretary of Defense

INDEX OF APPROVED REPORTING REQUIREMENTS
AS OF 31 March 1955 1/

PART I - RECURRING REPORTING REQUIREMENTS

RCSymbol Form Number	Title of Report	Directive
The Secretary of Defense		
DD-SD(SA)5 No Form	Report of the Department of Defense	P.L.216, 81st Congress, Sec.5; memo 29 Dec 1949 to Military Depts from Dir.,OPRS
DD-SD(A)105 No Form	Personnel Distribution by Installation or Activity and by State	DD Directive 7730.1, 30 June 1953, amended 1 Oct 1953
DD-SD(AR)170 No Form	Administrative Control of Appropriations Within the DOD	DD Directive Transmittal 54-86, 12 Aug 1954 to DD Directive 7200.1, 20 Mar 1952
DD-PRSD(Q)71R1 No Form	U.S.Tank Inventories and Requirements (Army and USMC)	DD Directive 4255.1, 14 Jan 1953, amended 4 May and 24 July 1953
DD-PRSD(AR)73 No Form	Tank Allocations Report (Army)	DO
DD-PRSD(M)74 No Form	Tank Shipments Report (Army)	DO
Assistant Secretary of Defense (Comptroller)		
DD-Comp(Q)131 No Form	Achievements in Implementing Title IV of the National Security Act	Memo 17 Feb 1954 to Military Depts from ASD(Comp)
DD-Comp(M)139 No Form	Operating and Occupied Beds in Cont. U.S. Medical Facilities	DD Instruction 6015.9, 8 March 1954
DD-Comp(A)149 No Form	Accounting, Control and Reporting of DOD Appropriation Limitations	DD Instruction 7200.2, 28 April 1954
DD-Comp(A)165 No Form	Summary Report of Audit Operations	DD Instruction 7600.1, 24 June 1954
DD-Comp(SA)166 No Form	Military Air Transport Service	Memo 23 June 1954 to Dir. of Statistical Services, DCS(Comp), USAF, from Dir., PRSD; DD Directive 5160.2, 25 June 1952, amended 11 Aug 1952

1/ The frequency of reporting under the requirements shown is indicated by the letter(s) which appears in parenthesis as part of each report control symbol, as for example:

(A) Annually
(AR) As Required
(BM) Bi-monthly
(BW) Bi-weekly
(D) Daily
(Ei) A series of eight reports only
(Fo) A series of four reports only
(M) Monthly
(OT) One Time
(Q) Quarterly
(SA) Semi-annually
(Si) A series of six reports only
(SM) Semi-monthly
(TA) Tri-annually
(Th) A series of three reports only
(Tw) A series of two reports only
(W) Weekly

DD-Comp(SA)167 R1 No Form	**Forecast of DD Expenditures** Entering the International Balance of Payments	**DD Instruction 7360.1, 25 June 1954** amended 14 Dec 1954
DD-Comp(Q)168R1 DD-800	**Sales and Expenditures** in Foreign Countries Pertaining to Nonappropriated Funds and Activities	**DD Instruction 7360.2, 25 June 1954** amended 14 Dec 1954
DD-Comp(M)171 DD-736	**Status of Funds by Budget Category**	DD Instruction 7250.4, 11 Aug 1954
DD-Comp(A)172 **No Form**	Hospital Report of Costs and Operating Statistics	**Memos 23 July 1954 to Military Depts from Dir., PRSD; Memo 5 April 1954 to Dept. of the Army from Dir., PRSD; memo 16 July 1953 to Military Depts from Dir., PRSD; memo 13 Oct 1952 to Dept. of the Navy from Dir., OPRS; memo 29 July 1952 to Military Depts from Dir., OPRS; memo 20 July 1951 to Military Depts from Dir., OPRS**
DD-Comp(SA)174 DD-685	DOD Financed Production Expansion Projects	DD Instruction 4000.14, 20 Aug 1954
DD-Comp(Q)183 No Form	Accounting and Reporting on Proceeds from Sale of Scrap and Salvage Materials	Memo 9 Nov 1954 to Military Depts from Acting Deputy Comp. (Budget)
DD-Comp(Q)188 No Form	Accounting, Control and Reporting on Special Limitations "Expenses for Public Information and Public Relations Activities"	DD Instruction 7210.1, 22 Dec 1954
DD-Comp(M)193 No Form (formerly DD-Comp(M)161)	Out-Patient Activities, Medical Treatment Facilities	DD Instruction 6015.10, 1 Feb 1955
DD-OC(M)3 DD-329	**Status of the Management Fund**	**Regulations 27 June 1950 recommended by Comp. and approved by SecDef.**
DD-OC(M)8 DD-348	Foreign Currency Transactions	Memo 23 May 1950 to Military Depts from Comp.
DD-OC(M)42 DD-617	Fiscal Reporting in Connection with Advance Payments	DD Directive 7830.2, 3 Jan 1952
DD-OC(Q)62 No Form	Support of Certain NATO Military Activities	DD Directive 2010.1, 12 Sept 1952, amended 18 Feb 1955
DD-OC(A)75 No Form	Imprest Fund Shortages	DD Directive 7280.1, 7 Jan 1953
DD-OC(M)79 DD-690	Analysis of Appropriation Status by Activity and/or Project	DD Instruction 7220.5, 5 Jan 1955; DD Instruction 7220.4, 7 Oct 1954; DD Directive 7250.3, 3 Feb 1953
DD-OC(M)89 No Form	Summary Analysis of Reimbursement Collections by Activity and/or Project	DD Directive 7230.2, 6 Aug 1953
DD-OC(SA)91 No Form	Claims Paid Due to Correction of Military and Naval Records	DD Directive 5515.2, 2 Sept 1953
DD-OC(M)111 **No Form**	Deutsche Mark Support	Memo 30 Oct 1953 to Military Depts from ASD(Comp)
DD-AO(M)5R2 No Form	Claims - Status of Funds FY ___	Memos 17 Nov 1953 and 11 Aug 1952 to Military Depts from Deputy Comp.(Budget); memo 31 Aug 1950 to Military Depts from Asst. Comp. for Budget

DD-AO(M)66R1 No Form	Retired Pay	Memos 17 Nov 1953 and 11 Aug 1952 to Military Depts from Deputy Comp. (Budget); memo 27 Feb 1950 to Military Depts from Comptroller.
DD-OAP(M)1 DD-412	Status of Project Orders	DD Directive 7220.1, 24 July 1952
DD-OAP(M)2 DD-484	Fiscal Reports in Connection With Loans Guaranteed Under Sec. 301 of the Def. Prod. Act 1950	Memo 24 May 1951 to Military Depts from ASD(Comp)
DD-OAP(M)56 No Form	Uniform Reporting by Printing Plants Operating Under Industrial Fund Regulations	DD Directive 7410.2, 3 April 1952

Assistant Secretary of Defense (International Security Affairs)

DD-ISA(Q)63 No Form	Procurement of Military Equipment in Canada	DD Directive 4105.40, 15 July 1954, DD Directive 4105.1, 11 Sept. 1952
DD-ISA(M)114 No Form	Training of Foreign Nationals Under MDAP Grant Aid Programs	DD Directive 2110.11, 25 Nov 1953
DD-ISA(M)117 No Form	Status of Offshore Procurement Operations Financed with Funds Appropriated for MDAP	DD Directive 2125.5, 14 Dec 1953, amended 12 Jan 1955
DD-ISA(Q)118 No Form	Actual and Projected Acceptances Under MDAP Offshore Procurement Contracts	DO
DD-ISA(Q)122 No Form	Disposal of Redistributable and Excess MDAP Property	DD Directive 2110.4, 11 Dec 1953.
DD-ISA(M)126 DD-655	Cash Reimbursable Assistance Under MDAP	DD Directive 7710.1, 2 Feb 1954
DD-ISA(Q)126 DD-655-1	Cash Reimbursable Assistance Under MDAP	DO
DD-ISA(M)196 DD-820, 820-1, 821, 821-1, 822 (formerly DD-MDAP(M)32R4)	Assistance Programmed, Furnished and Forecast to be Furnished Under Mutual Defense Assistance Programs (Grant Aid Only)	DD Instruction 2110.17, 14 Feb 1955
DD-MDAP(M)2R4 DD-621 Series	Status of Available Funds	Memos 10 July & 23 Mar 53 to Mil.Depts from Dir., PRSD; DD Directive 2110.5, 21 June 1952; memo 1 May 1952 to Military Depts. from Dir., OPRS
DD-MDAP(M)31 DD-352	MDAP Ocean Shipments	DD Directive 2110.12, 14 Nov 1951; memos 2 Nov and 8 June 1950 to Military Depts from Dir., OPRS

Assistant Secretary of Defense (Manpower and Personnel)

DD-M&P(M)3R2 DD-M&P(AR)3R2 No Form	Gains, Losses and Number of Military Personnel Actual and Planned for July 53 thru June 55	DD Instruction 1100.1, 13 April 1954
DD-M&P(M)4 DD-M&P(A)4 DD-557	AFES Qualitative Distribution Report of Male Enlistments, Inductions and Rejections	DD Directive 1304.2, 15 Aug 1951, amended 13 May 1954
DD-M&P(M)5 No Form	Support of Applications for Relaxation of State Labor Standards	DD Directive 4105.4, 15 Sept 1951
DD-M&P(W)39 No Form	USAFI Student Activity	DD Directive 1322.1, 17 Dec 1952

DD-M&P(Q)40R1 No Form	USAFI Course Material, Inventory and Turnover	DD Directive 1322.1, 17 Dec 1952
DD-M&P(M)43R1 No Form	Compliance With the Statutory Graded Civilian Personnel Ceiling	DD Instruction 1400.3, 3 Nov 1954
DD-M&P(Q)67 No Form	Progress Report on Manpower and Personnel Controls	Memo 27 Aug 1951 to Military Depts from ASD(M&P)
DD-M&P(M)68 No Form	Allocation of Military Personnel	DD Directive 1140.1, 25 Nov 1952, amended 25 Jan 1954
DD-M&P(M)69 DD-340	Operational Activities Report - USAFI	DD Directive 1322.1, 17 Dec 1952
DD-M&P(AR)77 DD-M&P(W)77 No Form	Labor Dispute Report	DD Directive 1135.3, 8 Jan 1953
DD-M&P(BM)85 No Form	Solicitation of Commercial Life Insurance on Military Installations	Memo 27 May 1953 to Military Depts from ASD(M&P)
DD-M&P(Q)108 No Form	Personnel Trained Pursuant to DD Appropriation Act of 1954	Memo 21 Oct 1953 to Military Depts from ASD(M&P)
DD-M&P(Q)113 No Form	Accounting for Reduction of Retired Pay Under the Uniformed Services Contingency Option Act of 1953	Memo 17 Nov 1953 to Military Depts from Deputy Comp. for Accounting Policy
DD-M&P(AR)125 DD-395	Defense Production Security Program Guidance	DD Directive 5220.25, 22 Dec 1953
DD-M&P(Q)127 No Form	Active Duty Agreements	DD Directive 1235.7, 11 Jan 1954
DD-M&P(Q)135 No Form	Officer and Enlisted Promotion Plans	DD Instruction 1100.3, 10 Mar 1954
DD-M&P(Q)136 No Form	Civilian Manpower Program and Associated Military	DO
DD-M&P(SA)146 No Form	Depositories for Essential Records	DD Instruction 3020.4, 20 Apr 1954
DD-M&P(A)163 No Form	Incentive Awards Report	DD Instruction 5010.5, 10 June 1954
DD-M&P(SA)175 No Form	Service Programs for Review of Tables of Organization and Similar Manning Documents	Memo 30 Aug 1954 to Military Depts. from OASD(M&P)
DD-M&P(M)177 DD-M&P(M)178 DD-M&P(Q)179 No Form	Reenlistment Rate Report	DD Instruction 1304.3, 20 Sept 1954
DD-M&P(Q)182 DD-804	Enlisted Personnel Procurement and Processing Cost Report	DD Instruction 1304.8, 2 Nov 1954
DD-M&P(M)192 DD-417, 417-1	United States Armed Forces Institute Testing Activity and Inventory Report	DD Directive 1322.2, 21 Feb 1955, amended 24 Feb 1955
DD-Comp(M)158 No Form	Civilian Employment	Memo 1 June 1954 to Military Depts from Dir., PRSD

DD-AO(A)1 No Form	Specially Qualified Scientific and Professional Personnel	Memo 3 Nov 1949 to Military Depts. from SecDef; P.L.167, 81st Congress
DD-AO(M)6 DD-414	Space Occupied by Activities Within the DC Met. Area Including Departmental Activities in Command Facilities and All Activities in Public Buildings	Memo 22 March 1951 to Military Depts. and Dir., Adm,OSD, from Asst. to Dir. of Adm.
DD-OPRS(M)2 No Form	Preliminary Military Strength Reports	Memo 4 Feb 1949 to Military Depts. from Dir.,OPRS
DD-OPRS(M)3 No Form	Recruiting of Enlisted Personnel	Memo 8 Feb 1949 to Military Depts. from Dir.,OPRS
DD-OPRS(M)12 No Form	Military Personnel in the Washington, D.C. Met. Area	Memo 26 June 1950 to Military Depts. from Dir., OPRS
DD-OPRS(TA)17 No Form	Summary Report of Enrollment in Reserve Officer Training Corps Units	Memo 13 Apr 1951 to Military Depts. from Dir.,OPRS
DD-MB(AR)372R1 No Form	CLASSIFIED	

Assistant Secretary of Defense (Supply and Logistics)

DD-S&L(SA)83 DD-S&L(AR)83 DD-S&L(M)83 No Form	CLASSIFIED	
DD-S&L(AR)90 No Form	Numerical and Alphabetical Preference List	DD Instruction 4410.1(P&AM), 10 Aug 1954
DD-S&L(M)93R1 DD-228	Military Procurement	DD Instruction 4105.26, 25 June 1954
DD-S&L(M)94 No Form	Procurement Actions, by State	DD Directive 4105.7, 14 August 1953
DD-S&L(Q)95R2 DD 614-2	Requirements for Critical Materials Other Than Controlled Materials	DD Directive 4210.3, 14 August 1953 amended 23 Sept 1953, 8 Dec 1954 and 17 March 1955
DD-S&L(M)96R1 DD-665	Military Procurement by Program	DD Instruction 4105.39, 25 June 1954
DD-S&L(Q)98 DD-614,614-1	Controlled Materials Requirements	DD Instruction 4210.7, 13 July 1954
DD-S&L(AR)99 DD-761	Recording and Utilization of Idle Production Equipment	DD Directive 4215.9, 18 Aug 1953, amended 13 Apr 1954 1 March 1954
DD-S&L(Q)101 No Form	Activities Under the Defense Production Act for the Joint Cmtee on Defense Production	DD Directive 4000.12, 22 Sept 1953
DD-S&L(Q)102 DD-614-2, 683	Titanium Requirements	DD Directive 4210.9, 25 September 1953
DD-S&L(Q)103 No Form	Records and Reports Under Basic Regulations for the Military Supply System	DD Directive 4000.11, 29 September 1953

DD-S&L(SA)121 No Form	Electronic Component Parts Requirements	Memo 8 July 1954 to Military Depts from Actg Dir., EPRA
DD-S&L(Q)123 DD-531	Petroleum Products Status and Program	DD Directive 4220.1, 16 Dec 1953
DD-S&L(SA)128 No Form	Conservation of Materials	DD Directive 4170.4, 11 Jan 1954
DD-S&L(A)129 DD-S&L(AR)129 DD-650	Current Requirements for Subsistence for the Armed Forces	DD Instruction 4235.3, 26 March 1954
DD-S&L(Q)132 No Form	Contracts Placed in Labor Surplus Areas	DD Instruction 4105.24, 18 Feb 1954
DD-S&L(Q)133 No Form	Programmed Procurement Report Current and Planned Program Equipment and Supplies- Electronics	Memo 26 Feb 1954 to Military Depts from Dir.,EPRA
DD-S&L(SA)137 DD-S&L(AR)137 DD-750	CLASSIFIED	
DD-S&L(M)138 DD 750-1	CLASSIFIED	
DD-S&L(AR)140 2/ No Form	DOD Program for Review of Commercial and Industrial-Type Facilities (First, Second and Third Increments)	Memo 23 Feb 1955 to Military Depts from ASD(S&L); DD Instruction 4100.18, 13 Oct 1954; memo 5 Aug 1954 to Military Depts from ASD(S&L); DD Instruction 4100.17, 28 June 1954 amended 8 Oct 1954; 4100.16, 8 Mar 1954, amended 22 Mar 1955
DD-S&L(M)144 No Form	Foods Received (Perishable)	DD Instruction 4235.1, 7 April 1954
DD-S&L(Q)144 No Form	Foods Received (Non-Perishable)	DO
DD-S&L(SA)148 DD-701	Petroleum Tankage Report	DD Instruction 4220.3, 23 April 1954
DD-S&L(SA)151 No Form	Standardization Program	DD Instruction 4120.1, 7 May 1954
DD-S&L(SA)154 No Form	Format for Data for Report to Congress on DD Procurement Inspection Program	DD Instruction 4155.7, 19 May 1954
DD-S&L(M)156 DD-492	Allocations, Allotments and Authorized Controlled Material Orders Placed and Unused Balances	DD Instruction 4410.1 (P&AM), 10 Aug 1954
DD-S&L(M)159 DD-778	Refinement of Federal Catalog Data, Technical Reviewing Office, Production Control Report	DD Instruction 4130.1, 2 June 1954, amended 27 Aug 1954
DD-S&L(M)160 DD-779	Refinement of Federal Catalog Data, Participating Activity, Production Control Report	DD Instruction 4130.1, 2 June 1954, amended 27 Aug 1954
DD-S&L(SA)164 DD-228	Military Procurement	DD Instruction 4105.26, 25 June 1954

2/ This symbol automatically expires with the submission of reports due 1 Nov 1955.

DD-S&L(Q)169 DD-782	Progress Reports on Status of Conversion to Federal Catalog Data	DD Instruction 4130.3, 28 June 1954
DD-S&L(A)173 No Form	Loan of Motor Vehicles to the Post Office Department	DD Instruction 4515.4, 1 Sept. 1954
DD-S&L(M)176 No Form	CLASSIFIED	
DD-S&L(M)180 No Form	Compilation of Passenger Traffic Statistics	DD Instruction 4500.15, 23 Sept 1954
DD-S&L(Q)181 DD-805 DD-806 DD-807	Storage Space Utilization and Occupancy Reporting System	DD Instruction 4145.5, 21 Oct 1954, amended 22 Nov 1954 and 4 Feb 1955.
DD-S&L(SA)184 DD-609	Dollar Value of Scheduled Deliveries and Construction	DD Instruction 4000.3, 12 Nov 1954
DD-S&L(M)185 DD-609-1	Dollar Value of Deliveries and Construction by Program	DD Instruction 4000.3, 12 Nov 1954
DD-S&L(Q)186 DD-809	Storage Operations Workload Report (Receiving and Shipping)	DD Instruction 4145.6, 16 Nov 1954
DD-S&L(Q)187 No Form	Record of Facilities Used for Communications to Overseas Points	DD Instruction 4630.2, 30 Nov 1954
DD-S&L(Q)191 No Form	Purchase Actions $10,000 or More for Preferential Planning List Items	DD Instruction 3005.4, 14 Jan 1955
DD-S&L(AR)195 DD-817, 818	Basic Formula for Determining Storage Space Requirements	DD Instruction 4145.8, 16 Feb 1955
DD-S&L(SA)197 No Form (formerly DD-MB(SA)634R1)	Inventory of DOD Owned Machine Tools and Other Production Equipment	DD Directive 4215.12, 5 June 1953, amended 18 June 1953, 19 Aug 1954, 17 Sept 1954 17 Feb 1955 and 28 March 1955
DD-S&L(AR)199 DD-447 (formerly DD-MTS(AR)1)	Negotiations with Commercially Operated Rail, Motor and Air Carriers (1,000 Tons or More)	DD Directive Transmittal 55-34 dated 17 March 1955 to DD Directive 4520.2, 19 July 1952
DD-S&L(W)200 DD-447 (formerly DD-MTS(W)1)	Negotiations with Commercially Operated Rail, Motor and Air Carriers (Less Than 1,000 Tons)	DO
DD-MTS(A)84R1 No Form	GSA Motor Vehicle Report	Memo 9 July 1954 to Military Depts from Asst. Sec. Def. (S&L); memo 16 July 1953 to Military Depts from Dir., Trans.
DD-MB(SA)324R2 No Form	CLASSIFIED	
DD-MB(Q)357R2 DD-703	Reporting Actions Under Regulations Pursuant to First War Powers Act and Executive Order 10210	DD Directive 4105.8, 26 March 1953
DD-MB(SA)585 DD-670	Current and Future Requirements for Machine Tools and Metal Forming Equipment	DD Directive 4215.10, 2 Oct 1952, amended 17 April 1953
DD-DSMA(M)12 No Form	Limited Coord. & Interim Federal Specifications	Memo 12 Feb 1953 to Military Depts. from Col. J.N.Sammons, USAF for Mr. R. A. Moody
DD-DSMA(Q)13 No Form	Existing Department and AN Aero Specifications	DO

Assistant Secretary of Defense (Research and Development)

DD-R&D(A)119 **DD-613, 613-1**	**R&D Project Card**	**DD Directive 3200.1, 16 Feb 1952 amended 10 Dec 1953 and 26 Jan 1955**
DD-R&D(Q)120 No Form	R&D Project Status Statement	DO
DD-R&D(Q)194 No Form	Arnold Engineering Development Center Construction Program	Memo 4 Feb 1955 to Dept. of AF from ASD(R&D)

Assistant Secretary of Defense (Properties and Installations)

DD-P&I(A)134 **DD-339**	**Inspection of Departmental Industrial and National Industrial Reserve Plants**	**DD Instruction 4155.4, 2 March 1954**
DD-P&I(AR)141 DD-262	**Coordination of Family Housing** Projects Proposed Under Title VIII (Wherry Act) of the National Housing Act as Amended	**DD Instruction 4165.13, 26 March 1954,** amended 17 Nov 1954
DD-P&I(SA)142 **No Form**	**Inventory of Military Real Property**	**DD Instruction 4165.14, 31 March 1954**
DD-P&I(Q)145 DD-643	Progress Reports on Development and Construction of Housing Projects Under Title VIII (Wherry Act) of the National Housing Act, as Amended	DD Instruction 4165.4, 12 Apr 1954, amended 20 May 1954
DD-P&I(AR)147 No Form	Administration of Overseas Family Housing Program in the North Atlantic Area Pursuant to Authorizations Contained in Section 302 of P.L. 534, 82nd Congress.	DD Instruction 4165.15, 21 Apr 1954
DD-P&I(M)150 No Form	Disposal of Surplus Materials in North Africa	Memo 29 Apr 1954 to Dept of Army from ASD(P&I)
DD-P&I(Q)157 No Form	Military Public Works Construction Progress Report	DD Instruction 4270.3, 2 June 1954
DD-P&I(AR)189 3/ DD-813	Construction Cost and Analysis-Buildings	Memo 8 Dec 1954 to Military Depts from ASD(P&I); DD Instruction 4270.10, 1 Dec 1954
DD-P&I(AR)190 3/ DD-813	Construction Cost and Analysis-Chain Link Fencing	Memo 22 Dec 1954 to Military Depts from OASD(P&I); DD Instruction 4270.10, 1 Dec 1954
DD-P&I(AR)198 4/ DD-813-1	Construction Cost and Analysis-Liquid Fuel Facilities	Memo 8 March 1955 to Military Depts from ASD(P&I); DD Instruction 4270.10, 1 Dec 1954
DD-AO(M)7 No Form	General Purpose Field Space	DD Directive 5305.1, 5 June 1951
DD-CCPB(A)1 No Form	Reserve Component Training Facilities	Memo 4 Apr 1950 to Military Depts from Sec Def
DD-MB(AR)250 **DD-26-2**	**Non-Industrial Facilities for Mobilization**	**DD Directive 3005.2, 16 June 1952**

3/ These symbols automatically expire with the submission of reports due 31 October 1955.

4/ This symbol automatically expires with the submission of reports due 10 October 1955.

Assistant Secretary of Defense (Health and Medical)

DD-H&M(M)115R1 No Form	Reserve and Special Registrant Physicians, Dentists and Veterinarians	DD Instruction 1205.10, 23 Sept 1954
DD-H&M(M)124 No Form	Hospitalization of Active Duty Personnel	DD Directive 6010.3, 17 Dec 1953
DD-H&M(Q)130 DD-574, 574-1	Medical, Dental and Allied Specialists	DD Directive 1120.3, 19 Jan 1954
DD-H&M(M)152 No Form	Staffing Ratios at Medical Treatment Facilities	Memo 6 May 1954 to Military Depts from Dir., PRSD; Memo 14 Sept 1951 to AF from Dir.,PRSD; Memo 2 May 1951 to Military Depts. from Dir., PRSD, amended by memos June 7 and 28; Memo 20 July 1950 to Military Depts. from Dir.,PRSD, amended by Memo 31 July 1950
DD-AFMPC(M)76 No Form	Medical Corps Strength and Military Population Served	DD Directive 6000.3, 15 Jan 1953
DD-OPRS(M)24 No Form	Hospital Food and Ration Cost Data	Memo 16 Nov 1951 to AF from Dir., OPRS; memos 22 Aug 1951 to Army and Navy from Dir., OPRS
DD-OPRS(M)45 No Form	Operating and Occupied Beds in Overseas Medical Facilities	DD Directive 6015.4, 31 March 1952

Assistant Secretary of Defense (Legislative and Public Affairs)

DD-L&L(SA)65 No Form	Regulations Governing the Length of Foreign Tours of Duty	Memo 1 April 1949 to Army and Air Force from General Counsel
DD-SD(M)8 No Form	Military Participation Report	Memo 7 August 1950 to Military Depts from Actg.Dir.,OPI; memo 1 August 1950 to Military Depts from SecDef

Joint Chiefs of Staff

DD-JCS(AR)2 DD-280	Telecommunications Engineering Report	Memos 21 Nov 1950 and 20 Dec 1949 to Military Depts from JCEC
DD-JCS(M)5 No Form	CLASSIFIED	
DD-JCS(Q)60 No Form	Transportation Requirements Data	Memos 22 August and 29 April 1952 to Military Depts from JMTC
DD-JCS(SA)109 No Form	JCS(JIOA)Programs	Memo 20 July 1953 to Military Depts from Dir.,JCS/JIOA

PART II - RECURRING REPORTING REQUIREMENTS AND/OR REPORT CONTROL SYMBOLS CANCELLED 1 January - 31 March 1955

A. CANCELLED AND NOT REPLACED

DD-Comp(Q)116	Selected Ordnance Items	DD Directive 7730.2, 21 July 1953, amended 16 Oct 1953, 3 Dec 1953 and 28 Dec 1954
DD-Comp(M)155	Deutsche Mark Procurement	Memo 21 May 1954 to Depts of Army and AF from Deputy Comp.(Budget); memo 3 March 1955 to Depts of Army and AF from OASD(Comp)
DD-OB(M)29	Marine Corps Organized Ground Reserves	Memo 19 Sept 1951 to Navy from Asst. Comp. for Budget, OSD; memo 17 Sept 1951 to Asst. Comp. for Budget from BB; memo 9 Mar 1955 to Dept. of Navy from OASD(Comp)
DD-MDAP(Q)7R5	Quarterly Estimate of MDAP Shipments	Memo 23 March 1953 to Military Depts from Dir., PRSD; memos 26 Sept 1952, 1 May 1952 to Military Depts from Dir., OPRS; memo 12 Oct 1951 to Dept. of Army from Dir., OMA; memo 27 April 1951 to Dept. of Army from Dir., OPRS; memo 1 April 1953 to Military Depts. from Dir., PRSD.; memo 21 Dec 1953 to Mil.Depts from Dir.,PRSD; DD Instruction 2110.17, 14 Feb 1955
DD-S&L(A)143 DD-S&L(AR)143	Current Requirements for Subsistence for Civil Affairs/Military Government, Military Aid and Other Assistance Programs	DD Instruction 4235.2, 31 March 1954, amended 21 March 1955
DD-MTS(M)30	Termination of Negotiation Actions	DD Directive 4520.2, 19 July 1952, amended 17 March 1955; memo 8 March 1955 to Military Depts from ASD(S&L)
DD-MTS(Q)80R1	DD Major Rate Negotiations	Memos 23 April & 8 April 1953 to Military Depts. from Dir. Transportation; memo 8 March 1955 to Military Depts from ASD(S&L)
DD-MB(SA)589	Disposition of Machine Tools Not Required and Unsuitable for Use in End Item Production	DD Directive 4215.11. 26 Dec 1952. amended 2 Feb 1955
DD-JCS(D)7	Air Movement and Backlog Report	Memo 4 March 1955 to Dept. of AF from JCS

B. CANCELLED AND REPLACED

DD-Comp(M)161 (now DD-Comp(M)193)	Out-Patient Activities, Cont. U.S.Medical Facilities	DD Instruction 6015.10, 1 Feb 1955
DD-MDAP(M)32R4 (now DD-ISA(M)196)	MDAP Supply Operations Report	Memo 23 March 1953 to Military Depts from Dir., PRSD; memo 1 May 1952 to Military Depts from Dir., OPRS; memos 25 Oct-Army, 26 Oct-Navy and 25 Oct 1951-Air Force from Dir., OPRS; memo 12 Oct 1951 to Military Depts. from Dir., OMA; memo 21 Dec 53 to Military Depts from Dir., PRSD; DD Instruction 2110.17, 14 Feb 1955
DD-MTS(AR)1 (now DD-S&L(AR)199) DD-MTS(W)1 (now DD-S&L(W)200)	Negotiations with Commercially Operated Rail, Motor and Air Carriers	DD Directive 4520.2, 19 July 1952, amended 17 March 1955
DD-MB(SA)634R1 (now DD-S&L(SA)197)	Inventory of Department of Defense Owned Machine Tools & Other Production Equipment	DD Directive 4215.12, 5 June 1953, amended 18 June 1953, 19 Aug 1954, 17 Sept 1954, and 17 Feb 1955

PART III - ONE-TIME (NON-RECURRING) REPORTING REQUIREMENTS

APPROVED 1 January - 31 March 1955

RCSymbol Form Number	Title of Report	Directive
The Secretary of Defense		
DD-SD(OT)423 No Form	Social Science Research in the DOD	Memos 10 Jan 1955 to Depts of Navy and Air Force and 27 Dec 1954 to Dept. of Army from DASD(M&P)
Assistant Secretary of Defense (Comptroller)		
DD-Comp(OT)422 No Form	Information for Publication in 1955 Edition of Statistical Abstract of U.S.	Memo 4 Jan 1955 to Dept of Army from OASD(Comp)
DD-Comp(OT)426 No Form	Request for Selected Data for Individual Contracts of $5 Million or More for MDAP Equipment or Supplies	Memo 18 Jan 1955 to Military Depts from Dir., PRSD; memo 6 Jan 1955 to Military Depts from ASD(Comp)
DD-Comp(OT)440 No Form	Number of In-Patient Personnel at AF Hospitals, by Function	Memo 28 Feb 1955 to Dept. of AF from Dir., PRSD
DD-Comp(OT)442 No Form	Military Personnel Serving, and Battle Casualties, by State, World Wars I and II	Memo 4 March 1955 to Dept. of the Navy from Dir., PRSD
DD-Comp(Tw)448 No Form	Transfer of Military Equipment to Japan as Authorized by Sec. 108 of Mutual Security Act of 1954	Memo 16 March 1955 to Depts. of Army and Navy from Dir., PRSD
Assistant Secretary of Defense (International Security Affairs)		
DD-ISA(Tw)396 No Form	Certain MDAP Contracts for Engineering Fees and Services Required to Insure Compliance with Sec. 103, Mutual Security Appropriation Act of 1955	Memo 21 Oct 1954 to Military Depts from Dir., PRSD
DD-ISA(OT)455 No Form	Projected Value of Deliveries	Memo 24 March 1955 to Military Depts from Actg. Dir., OMA
Assistant Secretary of Defense (Manpower and Personnel)		
DD-M&P(OT)427 No Form	Narcotics Survey	Memo 27 Jan 1955 to Military Depts from OASD(M&P)
DD-M&P(OT)428 No Form	Number of Deaths Among Military Personnel Outside Continental U.S. CY 1953	Memo 28 Jan 1955 to Military Depts from Dir., PRSD
DD-M&P(OT)438 No Form	Review of Recruiting Activities	Memo 16 Feb 1955 to Military Depts from OASD(M&P)
DD-M&P(OT)446 No Form	Cost of Reviewing Certain Physical Disability Retired Cases	Memo 18 March 1955 to Military Depts from OASD(M&P)
DD-M&P(OT)450 No Form	Personnel in Maintenance, Construction and Management of Real Property	Memo 23 March 1955 to Military Depts from OASD(M&P)

Assistant Secretary of Defense (Supply and Logistics)

DD-S&L(OT)425 GSA Form T 95	GSA Form T 95 (Motor Vehicle Survey)	Memo 17 Jan 1955 to Military Depts from DASD(S&L)
DD-S&L(OT)430 No Form	CLASSIFIED	
DD-S&L(OT)431 No Form	Inventory of Commercial and Industrial-Type Manufacturing Facilities	DD Instruction 4100.19, 3 Feb 1955
DD-S&L(OT)437 No Form	CLASSIFIED	
DD-S&L(OT)439 No Form	CLASSIFIED	
DD-S&L(OT)441 DD-27-2	CLASSIFIED	
DD-S&L(OT)443 No Form	CLASSIFIED	
DD-S&L(OT)444 No Form	CLASSIFIED	
DD-S&L(OT)449 SD-217	CLASSIFIED	
DD-S&L(OT)451 No Form	Procurement Action with Military Prime Contractors, July - December 1954	Memo 17 March 1955 to Military Depts from ASD(S&L)
DD-S&L(OT)452 No Form	Overseas Storage Operations Workload Report	Memo 22 March 1955 to Dept. of Air Force from OASD(S&L)
DD-S&L(OT)456 No Form	Sources of Parts for B-47 Assemblies	Memo 30 March 1955 to Dept. of Air Force from OASD(S&L)

Assistant Secretary of Defense (Properties and Installations)

DD-P&I(OT)429 No Form	Bid Prices for Airfield Pavement Projects	Memo 1 Feb 1955 to Military Depts from Deputy ASD(P&I)
DD-P&I(OT)432 No Form	Real Property Actions - Relocation of Military Activities and Leasehold Cancellations for FY 1955	Memo 4 Feb 1955 to Dept. of Army from OASD(P&I)
DD-P&I(OT)434 No Form	Real Property Action - Rentals Paid in the State of Delaware and the District of Columbia	Memo 9 Feb 1955 to Military Depts from OASD(P&I)
DD-P&I(OT)436 No Form	Real Property Actions - Acquisition Projects Completed During CY 1954	Memo 2 Feb 1955 to Military Depts from ASD(P&I)
DD-P&I(OT)445 No Form	Real Property Action - Leasehold Renewal; Columbus, Ohio	Memo 10 March 1955 to Dept. of Army from ASD(P&I)
DD-P&I(OT)447 No Form	Relocation of Headquarters Technical Training Air Force, Gulfport, Miss.	Memo 4 March 1955 to Dept. of Air Force from ASD(P&I)
DD-P&I(OT)454 No Form	Real Property Action-Leasehold Renewal; Dayton, Ohio	Memo 24 March 1955 to Dept. of Air Force from OASD(P&I)

Assistant Secretary of Defense (Health and Medical)

DD-H&M(OT)424 No Form	Medical, Dental and Allied Specialists-Estimated Monthly Strengths	Memo 7 Jan 1955 to Military Depts from Dir., PRSD
DD-H&M(OT)435 No Form	Average Length of Stay in Continental U.S. Military Facilities	Memo 14 Feb 1955 to Military Depts from Dir., PRSD

Assistant Secretary of Defense (Legislative and Public Affairs)

DD-L&PA(OT)433 No Form	Armed Forces Day-1955	Memo 8 Feb 1955 from Coordinator, Armed Forces Day and 1955 Manual

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~~EXHIBIT B~~

OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE
WASHINGTON 25, D. C.

Comptroller

JAN. 31, 1955

PRELIMINARY STATEMENT

DEPARTMENT OF DEFENSE AUDIT POLICIES WITH RESPECT TO ORGANIZATION AND MISSION

1. GENERAL

The term internal audit as used in the Department of Defense in its broad sense encompasses both (a) the audit of activities and operations occurring within the Department, and (b) the audit of outside enterprises in connection with contractual matters. For purposes of simplicity in identifying these areas herein, they will be referred to as "internal" audit and "contract" audit respectively.

II. DEFINITIONS

A. Internal Audit.

Internal audit is the independent appraisal activity within an organization for the review of the financial, accounting, and related operations as a basis for protective and constructive service to management. It is a type of control which functions by measuring and evaluating the effectiveness of other types of control. It deals primarily with financial matters but it may also deal incidentally with related matters of an operating nature (excluding military operations).

B. Contract Audit.

Contract audit is the analysis and verification, through review and examination (usually on a selective basis) of systems, controls, accounts, and supporting evidence, of the accuracy and propriety of a contractor's representations regarding costs involved in the performance of a contract. It includes the responsibility for providing advice to procurement personnel on these matters as appropriate.

III. ORGANIZATION

A. Office of Secretary of Defense Level.

Audit functions at this level will be accomplished by a staff, the chief of which will be directly responsible to the Assistant Secretary of Defense (Comptroller).

B. Military Department Level.

AUDIT

Moreover, the size, organization structure, and work of these groups should be reviewed regularly by the departmental internal auditors to assure that they are effectively and objectively performing their assigned functions without duplicating the work of the internal auditors.

the Assistant Secretary for Financial Management. In any instance in which that Assistant Secretary is not also designated as Comptroller, this statement is not intended to prohibit the head of the audit organization from reporting concurrently to the Comptroller of the department.

2. Such field offices may be established as will most effectively and economically carry out the mission of the audit organization. The field organization may include resident auditors at installations, contractors' plants, and procurement centers where the volume of audit or procurement liaison work or the need for particularly prompt audit service warrant.

3. No separate audit organizations will be established at any other level. (However, see section IV, paragraph D.)

IV. MISSION

A. General.

1. Internal Audit.

Internal auditing is a staff function which, to operate effectively, must be completely independent of line operations. The internal auditor's responsibility is to observe, review, appraise, evaluate, and examine financial and accounting policies, systems, and procedures, and performance thereunder, respecting all resources and operations (including reporting) for the purpose of reporting findings and recommendations for corrective action to management. The existence of an internal audit staff in no way relieves other personnel of duties and responsibilities assigned to them. Full responsibility is vested in the operating groups for proper protection and use of the assets of the organization; for compliance with policies, procedures, and objectives; and for the accuracy, propriety, legality, and reliability of their actions.

The internal auditor does not have the authority to make changes, or order changes made, in the procedures or operations of the activities audited. The internal auditor is not responsible for developing systems, methods and procedures, nor for the performance of duties constituting a part of regular line operations. Such responsibilities would tend to give him a biased viewpoint when, in the course of his audits, he would be required to appraise his own work. The auditor, based upon his independent examinations, reviews, and appraisals, provides an advisory service and makes recommendations to management for improvements in existing organizations and systems, and for the correction of deficiencies. It is the responsibility of management to determine what action will be taken and to give the required corrective orders. This, however, does not relieve the internal auditor of the responsibility for following up on his recommendations to determine whether they were given adequate consideration and that management's orders to accomplish changes and correct deficiencies were effectuated.

2. Contract Audit.

The status of the contract auditor within the Department

it is the responsibility of the contract auditor to provide technical advice and assistance on accounting and financial matters in the negotiation, repricing, and settlement of contracts; and to make recommendations concerning the allowability of costs claimed under cost-type

contracts, the adequacy of contractors' accounting systems and internal controls, the accuracy and reliability of contractors' cost representations and property reports, and the adequacy of contractual provisions of a financial nature.

To assure uniform cost interpretations, efficient administration, and objective reporting, the function of contract auditing is placed under central direction and control independent of personnel responsible for procurement functions.

B. Office of Secretary of Defense Level.

The audit staff at this level, under the authority, direction, and control of the Assistant Secretary of Defense (Comptroller), will assist him in providing policy direction, and will coordinate the audit activities of the military departments and furnish audit service as appropriate at the Secretary of Defense level. Its activities will include: (a) the development of policies and plans with respect to internal and contract auditing; (b) the analysis and evaluation of audit organizations, audit programs, and audit reports prepared by the military departments; (c) the coordination of audit matters within the Department of Defense and with outside agencies such as the General Accounting Office; and (d) the dissemination of audit findings and recommendations to interested elements within the Office of the Secretary of Defense.

Audits will be performed directly by this group only in unusual circumstances. If necessary, staff assistance will be furnished by the military department audit organizations upon request by the Assistant Secretary of Defense (Comptroller). He likewise may request the performance of special audits by the military department audit organizations.

C. Military Department Level.

1. Subject to the authority, direction, and control of the respective Assistant Secretaries for Financial Management, the head of each departmental audit organization will develop and execute plans, policies, and programs necessary to discharge audit responsibilities.

a. Internal Audit -- To accomplish the over-all objective of assisting management at all levels in achieving efficient and economical administration, internal audit activities will include:

(1) Examining and appraising policies, systems, procedures, and records relating to budgeting, accounting, financial or business transactions, and matters of a related nature.

(2) Ascertaining the extent of compliance with established policies, procedures, regulations, laws, etc., in these areas.

(3) Ascertaining whether resources are properly accounted for and safeguarded from loss.

[illegible] accounting and supporting statistical data and reports developed within the department.

EXHIBIT H (Concluded)

(5) Examining and evaluating, from a financial standpoint, procurement and property management policies, procedures, and transactions.

(6) Observing inefficiency and waste in these areas.

(7) Reporting the facts ascertained and making recommendations in connection therewith to appropriate levels of management, including the Office of Secretary of Defense.

b. Contract Audit -- Activities in this area will include:

(1) The examination and appraisal of the accounting systems, books, records, reports, and claims of contractors and subcontractors under proposed, current, completed, or terminated contracts and subcontracts as appropriate.

(2) Providing technical accounting advice and assistance to procuring activities in the negotiation, pricing, administration, and settlement of contracts and subcontracts.

D. Other Levels.

As stated in section IIIB above, no internal or contract audit groups are authorized to be established (independent of the central audit organization) at any echelon below the departmental level. However, loose usage of the terms "audit" and "auditing" cover a variety of activities, some of which do not constitute audit or auditing as defined herein and consequently are not intended to be covered by this statement. These are as follows:

1. Administrative examinations or "audits" of transactions, vouchers, etc., which are a part of the regular operations constituting a normal element of internal control.

2. Inspections and investigations performed by Inspector General personnel in accordance with their normally assigned responsibilities. However, close coordination should be maintained between the audit and inspection organizations to exchange information where appropriate, and to avoid duplication of effort.

3. Audits of nonappropriated fund activities. Regular audits of such activities may be performed by the central audit organization; however, it is preferred that the responsibility for performance of such audits be assigned to commands, subject to the technical supervision and review of the central audit organization.

4. "Trouble-shooters." This policy is not designed to preclude the establishment at other echelons of groups which, while not performing independent or comprehensive audits on the formal basis contemplated for the departmental level, might appear to have some of the same characteristics. Such of these groups as are established should be more in the nature of "trouble-shooters" who will make special analyses in comptroller areas and assist in correcting defi-

overseas, will be carried out by a single central audit organization in each department in order to assure independence and to avoid duplication. The head of each audit organization shall be responsible to